

Internal Revenue Service Data Book 2000

The *Internal Revenue Service Data Book* is published annually by the Internal Revenue Service and contains statistical tables and organizational information on a fiscal year basis. This volume pertains to Fiscal Year 2000 – October 1, 1999, through September 30, 2000. The report provides data on collecting the revenue, enforcing the law, assisting the taxpayer, and managing the system, as well as lists and a chart about the structure and administration of the IRS itself.

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For more information on IRS objectives and activities during Fiscal Year 2000, refer to *IRS Chief Financial Officer's Annual Report, Fiscal Year 2000*, Internal Revenue Service Publication 3385.

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Foreword

The *IRS Data Book* for Fiscal Year 2000 follows the FY 1999 *Data Book* (published in April 2001) in bridging the gap between the “old” IRS and the new organizational structure mandated by the IRS Restructuring and Reform Act of 1998 (RRA 98). The current report presents the last full year of data prior to the official inauguration of the modernized IRS. However, to facilitate differences between the old and the new, some of the data are presented using their revised organizational nomenclature. In this way, the current report is a preview of the 2001 report (due to be published in early 2002).

Following RRA 98’s directions, the IRS designed and implemented a new organizational structure. This structure focuses on customers with similar needs, rather than on organizational convenience or efficiencies built around functions, without regard to the external customer who must deal with them. Although, initially, the reorganization will be transparent to many, the public should gradually see improvements as the new IRS and its customers get to know one another better.

One of the first visible improvements should be the greater emphasis on customer service and early resolution of complex issues. Reflecting this, the 2000 report shows both the pre-filing and post-filing activities designed to assist the taxpayer. While information about pre-filing assistance has been featured in past reports, this report is the first to provide information on post-filing assistance—by type and by major issue.

This new table is just one of many *Data Book* changes reflecting the new structure. Other changes are noted in the Table of Contents. The most notable is the disappearance of traditional data by Internal Revenue Region and District, since IRS is no longer organized along geographic lines as of October 1, 2000. Rather, it is organized into four “business” units, each serving taxpayers with similar needs. Tables by State, however, continue to be included.

Even though October 1, 2000, did not fall within Fiscal Year 2000, it will keep *Data Book* users ahead of things to come by reorganizing data, to the extent possible, according to the new organization. The new organization effective on the first day of Fiscal Year 2001 is also reflected in the lists and chart on IRS structure and administration presented at the back of this report.

Narratives describing IRS objectives and activities in Fiscal Year 2000 may be found in *IRS Chief Financial Officer’s Annual Report, Fiscal Year 2000*, Internal Revenue Service Publication 3385 (Rev. 3-2001), which is also available on the World Wide Web at www.irs.gov.

Contents and Copy Preparation

Tables in this report represent compilations and accompanying footnotes provided by various IRS divisions to the Statistics of Income (SOI) Division. SOI provided additional review and prepublication processing. Changes resulting from this review were coordinated with the originating offices, which are responsible for data consistency and accuracy and technical explanations.

The tables were sequenced as in the FY 1999 report, but with additions or deletions that necessitated renumbering tables. Tables are grouped according to the following categories: returns filed, tax collections, and refunds (Tables 1-9); examination coverage (Tables 10-15); delinquency and enforcement activity (Table 16); appeals (Table 17); criminal investigation (Table 18); employee plan and tax-exempt organization information (Tables 19-22); taxpayer assistance (Tables 23-24); information reporting (Table 25); penalties (Table 26); Chief Counsel activities (Tables 27-28); administrative costs and personnel summaries (Tables 29-32).

For this combined, cooperative effort, the SOI Division is indebted to the IRS offices and divisions that provided data. Questions on the data by users should be referred to the originating offices, identified at the end of the notes and footnotes to each table.

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The IRS Data Book On-line

The *IRS Data Book* tables for the current year and 5 previous years may be found on the IRS Internet site. The World Wide Web address is:

http://www.irs.gov/tax_stats

List of Statistical Tables

[Table numbers for Tables 1 and 2 are the same as in the 1999 *IRS Data Book*. The remaining tables have been renumbered. A number in parentheses following a table number represents the table number used for 1999. Note that 1999 Tables 3, 7, 10, 12, 16, and 34 have been eliminated. New for FY 2000 is the Taxpayer Advocate Service activity, which is represented in Table 24.]

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Table 1 -- Summary of Internal Revenue Collections, by Type of Tax, Fiscal Years 1999 and 2000

[Money amounts are in thousands of dollars. For details see Table 6.]

Type of tax	Gross collections ¹			2000 refunds ¹²	Net collections ¹	
			Percentage of 2000 total		Percentage of 2000 total	
	1999	2000			2000	
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total ²	1,904,151,888	2,096,916,925	100.0	196,587,519	1,900,329,406	100.0
Corporation income tax	216,324,889	235,654,894	11.2	30,382,789	205,272,105	10.8
Regular	215,514,099	234,980,057	11.2	N/A	N/A	N/A
Tax-exempt organization business income tax	810,791	674,837	(³)	N/A	N/A	N/A
Individual income tax ^{4,5}	1,002,185,765	1,137,077,702	54.2	158,726,496	978,351,206	51.5
Withheld by employers	694,000,995	780,529,446	37.2	N/A	N/A	N/A
Other	308,184,769	356,548,256	17.0	N/A	N/A	N/A
Employment taxes	598,669,865	639,651,814	30.5	4,904,306	634,747,508	33.3
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total ⁵	587,480,864	627,903,375	30.0	4,774,697	623,128,678	32.8
Federal Insurance Contributions Act (FICA) ⁵	555,299,828	593,297,234	28.3	N/A	N/A	N/A
Self Employment Insurance Contributions Act (SECA) ⁵	32,181,036	34,606,141	1.7	N/A	N/A	N/A
Unemployment insurance	6,650,364	6,986,140	0.3	118,195	6,867,945	0.3
Railroad retirement	4,538,637	4,762,299	0.2	11,414	4,750,885	0.2
Estate and gift taxes	28,385,607	29,721,620	1.4	772,341	28,949,279	1.5
Estate	23,627,320	25,618,377	1.2	692,225	24,926,152	1.3
Gift	4,758,287	4,103,243	0.2	80,116	4,023,127	0.2
Excise taxes ¹	58,585,763	54,810,895	2.6	1,801,591	53,009,304	2.8

See notes and footnotes following the last table.

Table 2 -- Summary of Number of Returns, by Type of Return, Fiscal Years 1999 and 2000

[Numbers are in thousands. For details see Table 3.]

Type of return	1999	2000
United States, total ¹	224,305	226,130
Income tax ²	176,128	178,747
Individual	125,227	127,590
1040 ³	74,878	71,460
1040A ³	23,078	28,563
1040EZ ³	20,238	21,861
1040 other ³	7,032	5,707
Individual estimated tax	39,228	39,230
Estate and trust	3,390	3,530
Estate and trust estimated tax	914	892
Partnership ⁴	1,966	2,048
Corporation ⁵	5,403	5,458
Estate tax	117	121
Gift tax	286	305
Employment taxes ⁶	29,048	28,911
Tax-exempt organization ⁷	677	707
Employee plan ⁸	1,414	1,164
Excise taxes ⁹	762	916
Supplemental documents ¹⁰	15,873	15,260

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State

State	Total tax returns ¹	Individual income tax ²	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	Corporation income tax ³
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	226,130,377	127,590,270	39,229,569	3,530,132	891,925	2,047,625	5,457,793
Alabama	3,073,624	1,897,625	426,065	35,193	7,524	25,650	62,900
Alaska	559,383	326,978	70,457	3,092	1,270	4,881	10,032
Arizona	3,700,212	2,085,722	683,318	36,559	11,956	42,685	86,378
Arkansas	1,916,895	1,108,048	295,159	15,710	5,623	16,156	45,856
California	26,247,292	14,481,645	5,080,677	295,388	105,087	259,125	448,478
Colorado	3,800,488	2,026,803	655,348	39,553	13,648	54,301	112,736
Connecticut	3,102,580	1,645,727	650,673	39,484	18,087	46,270	64,337
Delaware	688,664	371,374	117,315	18,421	4,871	6,845	21,942
Florida	13,900,023	7,265,999	2,728,498	163,057	48,620	68,817	520,015
Georgia	5,939,187	3,556,513	788,777	44,981	16,041	43,363	163,362
Hawaii	1,014,244	557,444	194,452	12,619	3,523	6,717	25,348
Idaho	991,509	545,624	157,460	6,752	1,945	13,340	24,688
Illinois	10,132,472	5,713,267	1,826,341	198,646	53,818	74,191	266,435
Indiana	4,700,984	2,802,778	811,794	56,355	12,560	33,293	104,904
Iowa	2,481,588	1,344,915	514,353	51,484	9,022	22,391	53,461
Kansas	2,225,870	1,212,401	442,124	27,045	9,570	22,015	45,509
Kentucky	2,862,865	1,717,514	449,875	34,740	8,317	24,395	64,063
Louisiana	3,097,646	1,858,722	431,543	21,560	7,403	27,700	88,104
Maine	1,097,587	594,550	195,104	23,221	4,750	6,670	27,149
Maryland and District of Columbia	5,256,159	2,775,173	870,662	417,743	25,336	47,666	126,803
Massachusetts	5,707,428	3,047,108	1,137,885	147,304	53,407	39,819	131,891
Michigan	7,686,103	4,556,618	1,265,323	82,733	24,723	69,589	191,804
Minnesota	4,216,217	2,340,577	759,325	57,886	13,743	37,917	106,521
Mississippi	1,846,047	1,169,427	239,151	10,904	3,775	14,306	38,526
Missouri	4,452,469	2,530,427	809,518	75,062	16,678	38,182	96,322
Montana	828,111	416,254	148,019	7,831	2,080	10,315	23,160
Nebraska	1,484,070	804,051	267,029	36,779	4,455	14,914	36,417
Nevada	1,566,301	911,635	230,935	15,784	4,863	21,492	49,537
New Hampshire	1,123,466	611,541	215,363	12,448	6,067	9,024	25,591
New Jersey	7,489,737	3,989,626	1,411,180	125,463	33,679	83,837	243,790
New Mexico	1,303,235	777,889	204,652	10,629	4,578	12,154	25,658
New York	15,380,257	8,420,484	2,592,907	278,503	68,755	148,599	525,917
North Carolina	6,070,234	3,569,706	985,226	65,072	15,301	51,776	141,815
North Dakota	580,160	301,874	113,265	7,159	1,576	7,219	11,428
Ohio	9,293,752	5,524,665	1,535,334	186,180	35,931	75,931	188,736
Oklahoma	2,576,698	1,445,599	403,050	69,995	9,248	24,382	60,681
Oregon	2,916,919	1,533,622	559,260	32,661	9,069	26,995	66,827
Pennsylvania	9,980,560	5,727,850	1,923,156	182,312	36,420	76,914	190,848
Rhode Island	886,311	481,583	146,828	34,744	5,030	6,956	24,380
South Carolina	2,908,864	1,774,714	431,806	23,515	6,969	25,473	69,302
South Dakota	665,942	350,419	124,804	10,046	2,635	7,311	13,946
Tennessee	4,129,154	2,534,572	617,826	49,921	13,547	47,675	64,621
Texas	14,973,200	8,840,634	2,076,969	207,542	81,761	157,562	311,665
Utah	1,575,695	918,655	198,419	17,624	3,852	32,337	43,251
Vermont	587,296	293,304	121,172	10,179	3,195	3,976	15,851
Virginia	5,644,262	3,265,831	993,257	72,198	19,704	46,493	132,073
Washington	5,021,122	2,709,549	932,371	54,790	18,971	50,045	107,182
West Virginia	1,235,799	745,275	202,027	13,792	2,721	9,116	22,560
Wisconsin	4,522,115	2,560,004	862,767	82,944	17,123	40,346	91,685
Wyoming	455,067	231,888	81,782	4,556	2,385	7,036	12,257
International ⁹	2,234,514	1,316,067	248,968	1,973	713	3,463	31,051
Puerto Rico	561,261	229,319	96,010	443	215	311	800
Other	1,673,253	1,086,748	152,958	1,530	498	3,152	30,251

See notes and footnotes following the last table.

Table 3 -- Number of Returns Filed, by Type of Return and State--Continued

State	Estate tax	Gift tax	Employment taxes ⁴	Tax-exempt organization ⁵	Employee plan ⁶	Excise taxes ^{1,7}	Supplemental documents ⁸
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	121,171	304,558	28,910,926	706,977	1,164,166	915,610	15,259,655
Alabama	1,139	3,903	386,037	7,165	12,763	19,208	188,452
Alaska	130	370	74,266	2,352	2,536	3,003	60,016
Arizona	1,980	4,101	448,195	8,888	15,807	7,753	266,870
Arkansas	733	1,837	261,775	5,068	7,220	17,229	136,481
California	18,306	26,536	3,183,884	75,316	151,991	54,140	2,066,719
Colorado	1,805	5,109	556,920	12,028	18,499	13,851	289,887
Connecticut	2,382	10,280	385,690	10,819	23,181	6,983	198,667
Delaware	434	977	92,814	3,626	3,620	2,280	44,145
Florida	8,092	24,316	1,765,944	29,130	50,205	38,911	1,188,419
Georgia	2,341	7,597	784,987	14,157	27,298	25,502	464,268
Hawaii	569	1,769	109,200	3,253	6,863	1,082	91,405
Idaho	365	953	161,522	2,717	4,764	8,395	62,984
Illinois	6,201	13,159	1,293,100	32,209	56,741	45,418	552,946
Indiana	2,234	5,738	575,461	18,027	21,412	29,907	226,521
Iowa	1,752	2,668	344,004	9,992	13,504	19,541	94,501
Kansas	1,242	3,108	318,978	8,011	11,387	14,435	110,045
Kentucky	1,161	3,619	363,165	7,578	11,373	18,320	158,745
Louisiana	964	2,551	404,618	7,024	12,948	17,526	216,983
Maine	548	1,600	164,059	4,281	5,950	6,084	63,621
Maryland and District of Columbia	2,797	6,726	576,439	21,961	30,149	10,850	343,854
Massachusetts	3,585	10,248	711,638	25,814	41,469	10,557	346,703
Michigan	3,550	8,928	976,088	21,676	39,871	26,499	418,701
Minnesota	1,762	6,972	590,005	19,183	26,411	32,319	223,596
Mississippi	544	1,559	235,954	4,215	6,578	13,822	107,286
Missouri	2,472	5,910	593,560	17,055	20,864	23,625	222,794
Montana	430	1,318	140,672	3,513	4,094	7,660	62,765
Nebraska	894	2,098	218,753	5,800	7,564	17,945	67,371
Nevada	598	1,566	182,988	2,990	5,765	9,836	128,312
New Hampshire	568	1,965	156,182	3,641	6,890	4,449	69,737
New Jersey	5,141	12,363	995,651	24,032	49,282	20,231	495,462
New Mexico	522	1,141	168,790	3,862	4,538	6,529	82,293
New York	9,695	25,618	2,116,126	60,021	104,163	27,778	1,001,691
North Carolina	2,962	7,754	786,507	17,560	29,028	28,640	368,887
North Dakota	265	934	93,365	2,872	3,993	10,912	25,298
Ohio	4,842	12,567	1,072,489	32,595	50,893	37,339	536,250
Oklahoma	1,135	2,526	351,982	7,106	9,855	13,863	177,276
Oregon	1,565	3,632	411,274	10,591	17,868	12,723	230,832
Pennsylvania	5,179	13,655	1,181,904	36,074	56,671	40,817	508,760
Rhode Island	460	1,244	121,157	5,363	5,395	1,935	51,236
South Carolina	1,425	3,740	375,189	6,647	11,362	12,092	166,630
South Dakota	300	1,066	105,849	2,673	3,306	10,450	33,137
Tennessee	1,810	4,568	501,705	10,918	18,244	21,345	242,402
Texas	5,988	20,333	1,843,828	36,632	52,587	64,418	1,273,281
Utah	491	1,270	222,633	4,065	7,165	5,735	120,198
Vermont	316	723	94,575	3,042	3,329	2,844	34,790
Virginia	3,184	7,472	671,675	18,051	28,922	17,791	367,611
Washington	2,648	6,860	679,787	15,035	23,790	31,528	388,566
West Virginia	478	1,218	164,080	4,179	4,364	7,642	58,347
Wisconsin	2,108	6,862	588,705	15,180	25,778	22,958	205,655
Wyoming	212	928	77,408	1,824	1,531	3,163	30,097
International ⁹	867	603	229,349	1,166	4,385	7,747	388,162
Puerto Rico	26	55	213,377	401	3,710	74	16,520
Other	841	548	15,972	765	675	7,673	371,642

See notes and footnotes following the last table.

Table 4 -- Number of Individual Income Tax Returns Filed Electronically and Accepted, by State

State	Total e-filed tax returns	TeleFile accepted ¹	Online accepted ²	Practitioner accepted ³
	(1)	(2)	(3)	(4)
United States, total	35,423,612	5,161,333	5,026,440	25,235,839
Alabama	651,935	60,099	71,093	520,743
Alaska	78,290	9,221	18,629	50,440
Arizona	535,383	56,308	93,547	385,528
Arkansas	405,307	40,506	36,701	328,100
California	3,096,650	395,446	547,829	2,153,375
Colorado	519,422	69,716	108,091	341,615
Connecticut	385,075	77,025	54,441	253,609
Delaware	107,235	15,856	17,016	74,363
District of Columbia	69,735	6,410	9,900	53,425
Florida	2,207,875	301,475	307,697	1,598,703
Georgia	1,306,679	121,789	185,809	999,081
Hawaii	124,206	16,594	16,844	90,768
Idaho	143,538	21,280	27,795	94,463
Illinois	1,634,145	242,597	205,770	1,185,778
Indiana	958,262	138,754	116,676	702,832
Iowa	465,020	52,119	43,101	369,800
Kansas	372,421	51,120	51,367	269,934
Kentucky	580,803	75,894	55,541	449,368
Louisiana	640,296	65,617	60,097	514,582
Maine	142,037	35,669	19,205	87,163
Maryland	627,088	82,145	107,798	437,145
Massachusetts	711,845	198,482	111,316	402,047
Michigan	1,268,183	189,197	183,718	895,268
Minnesota	690,039	127,277	110,835	451,927
Mississippi	451,808	38,371	33,967	379,470
Missouri	814,128	105,715	98,973	609,440
Montana	114,829	19,621	13,574	81,634
Nebraska	230,392	44,686	30,544	155,162
Nevada	274,072	29,416	43,032	201,624
New Hampshire	176,794	41,840	29,692	105,262
New Jersey	830,313	129,599	114,440	586,274
New Mexico	236,333	26,882	40,116	169,335
New York	1,690,848	205,519	192,716	1,292,613
North Carolina	1,159,141	129,186	158,123	871,832
North Dakota	79,046	15,696	8,480	54,870
Ohio	1,568,564	317,073	209,895	1,041,596
Oklahoma	431,275	46,513	78,704	306,058
Oregon	375,170	55,655	78,634	240,881
Pennsylvania	1,422,505	336,611	196,939	888,955
Rhode Island	108,689	23,497	13,589	71,603
South Carolina	743,883	70,105	65,732	608,046
South Dakota	93,233	22,082	10,505	60,646
Tennessee	985,044	143,767	96,762	744,515
Texas	2,770,815	374,276	410,426	1,986,113
Utah	247,451	42,934	59,576	144,941
Vermont	62,221	16,237	9,280	36,704
Virginia	922,082	145,414	165,352	611,316
Washington	735,567	128,439	166,270	440,858
West Virginia	223,125	44,917	22,905	155,303
Wisconsin	733,558	144,202	92,518	496,838
Wyoming	72,986	12,484	8,827	51,675
Armed Forces--Americas	5,087	--	563	4,524
Armed Forces--Pacific	59,428	--	6,573	52,855
Armed Forces--All other overseas	83,756	--	8,917	74,839

See notes and footnotes following the last table.

Table 5 -- Selected Information from Returns Filed

Item	Number or amount
Presidential Election Campaign Fund:	
Number of returns showing designations (millions)	12.0
Amount (million dollars)	60.7
Cumulative amount since 1972 (billion dollars)	1.1
Contributions to reduce the public debt: ¹	
Number of contributions	154
Amount (dollars)	133,110
Cumulative amount since 1982:	
Number of contributions	15,579
Amount (million dollars)	9.6
Earned income tax credit:	
Number of returns with credit (millions)	19.3
Amount claimed (billion dollars)	31.2
Refunds:	
Number issued (millions)	15.6
Amount (billion dollars) ²	26.2
Master File accounts:	
Number of Individual Master File accounts	177,227,645
Number of Business Master File accounts	39,015,798

See notes and footnotes following the last table.

Table 6 -- Internal Revenue Gross Collections, by State ¹

[Money amounts are in thousands of dollars]

State	Total Internal Revenue collections ²	Corporation income tax ³	Individual income and employment taxes							
			Total ^{4,5}	Income tax not withheld and SECA tax ^{4,5}	Income tax withheld and FICA tax ⁴	Railroad retirement tax	Unemployment insurance tax	Estate tax	Gift tax	Excise taxes ²
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(10)
United States, total	2,096,916,925	235,654,894	1,776,729,516	391,154,397	1,373,826,680	4,762,299	6,986,140	25,618,377	4,103,243	54,810,895
Alabama	18,869,238	1,541,602	16,856,323	3,602,703	13,164,790	2,837	85,994	264,177	51,126	156,010
Alaska	2,977,124	91,575	2,831,725	736,965	2,082,296	619	11,846	11,035	1,957	40,832
Arizona	25,172,822	1,806,805	21,262,611	5,606,884	15,554,822	1,299	99,607	333,248	44,686	1,725,472
Arkansas	17,743,123	3,482,664	13,619,706	2,078,719	11,420,700	2,407	117,879	112,530	151,072	377,151
California	258,601,309	27,487,448	222,562,737	61,694,162	160,059,223	6,462	802,891	3,786,389	494,178	4,270,558
Colorado	37,370,520	3,896,561	32,137,765	7,571,159	24,438,610	10,725	117,271	277,677	62,022	996,496
Connecticut	40,343,675	6,015,532	33,547,299	8,460,558	25,003,358	-242	83,626	572,369	105,840	102,635
Delaware	11,840,873	5,237,840	6,406,627	1,312,896	5,070,293	975	22,463	123,793	43,068	29,544
Florida	97,339,076	6,439,404	87,537,365	26,325,991	60,130,021	717,609	363,744	2,256,395	465,001	640,911
Georgia	61,039,920	10,843,420	47,195,447	8,821,011	38,139,667	3,929	230,841	527,329	91,752	2,381,973
Hawaii	6,236,857	501,902	5,562,189	1,243,348	4,298,895	4	19,942	63,159	8,607	101,000
Idaho	7,329,697	846,025	6,386,545	1,258,993	5,085,318	1,107	41,127	63,356	5,840	27,931
Illinois	115,148,577	12,655,418	97,245,207	20,266,019	76,412,086	206,596	360,506	1,385,026	169,951	3,692,975
Indiana	33,891,189	1,761,126	31,258,411	5,860,492	25,028,077	246,201	123,641	399,825	58,937	412,891
Iowa	14,646,316	1,444,600	12,883,283	2,895,449	9,924,384	4,331	59,119	193,595	15,510	109,329
Kansas	17,815,407	1,034,137	14,929,430	3,054,081	11,235,636	574,988	64,725	148,510	33,013	1,670,318
Kentucky	17,899,053	1,413,120	15,928,639	3,162,442	12,685,302	6,427	74,468	230,883	14,826	311,585
Louisiana	16,200,091	1,393,814	14,375,892	3,670,621	10,634,557	4,173	66,540	214,613	25,198	190,574
Maine	5,569,688	469,481	4,813,532	1,238,779	3,544,968	5,502	24,284	150,849	15,054	120,772
Maryland and District of Columbia	57,984,504	4,390,687	51,745,401	8,702,837	42,447,123	464,388	131,052	561,259	100,675	1,186,481
Massachusetts	64,307,257	5,335,925	57,584,059	14,058,610	43,324,115	22,564	178,769	803,142	170,094	414,038
Michigan	75,674,122	7,117,093	67,515,482	10,351,305	56,849,883	32,376	281,918	680,986	139,712	220,849
Minnesota	55,241,242	5,962,704	47,429,672	6,773,781	40,404,320	72,996	178,576	304,788	51,657	1,492,421
Mississippi	9,759,258	606,978	8,860,400	1,855,280	6,948,231	1,852	55,036	85,983	6,476	199,421
Missouri	40,652,538	5,201,720	33,650,396	5,918,851	27,517,738	59,722	154,086	566,038	93,803	1,140,581
Montana	3,675,077	296,360	3,084,606	875,743	2,167,436	27,291	14,136	243,553	3,415	47,143
Nebraska	12,661,875	2,215,906	10,242,346	2,043,186	7,329,390	826,294	43,476	112,677	8,406	82,540
Nevada	11,892,387	1,015,696	10,563,295	3,766,482	6,744,045	28	52,740	145,761	55,046	112,589
New Hampshire	7,942,369	386,159	7,321,763	2,018,788	5,273,257	169	29,548	108,069	26,617	99,762
New Jersey	95,860,453	12,747,466	79,983,629	14,913,829	64,699,118	111,988	258,693	1,027,551	119,610	1,982,197
New Mexico	6,196,554	258,655	5,711,210	1,381,399	4,298,719	217	30,874	89,873	10,005	126,811
New York	191,361,886	25,987,829	160,727,102	35,178,431	124,835,804	274,985	437,883	2,905,501	313,083	1,428,371
North Carolina	44,947,223	5,587,913	38,413,260	7,677,384	30,532,736	3,801	199,340	566,712	69,298	310,040
North Dakota	2,873,485	250,454	2,582,629	611,333	1,957,091	2,690	11,515	12,439	1,155	26,809
Ohio	88,641,154	9,132,865	75,228,574	11,987,089	62,927,621	24,324	289,541	816,646	121,541	3,341,528
Oklahoma	19,113,451	1,424,937	12,795,254	2,913,282	9,813,428	2,956	65,588	162,298	26,778	4,704,183
Oregon	20,068,016	1,417,281	18,153,239	4,143,337	13,917,407	1,372	91,123	212,190	27,199	258,107
Pennsylvania	88,350,289	9,527,062	75,614,684	15,067,252	60,116,896	130,228	300,309	1,132,660	233,100	1,842,782
Rhode Island	8,257,511	2,073,082	6,031,119	1,329,776	4,673,056	29	28,258	112,692	28,329	12,290
South Carolina	16,454,904	1,205,282	14,941,043	3,272,979	11,586,936	1,407	79,722	170,620	24,514	113,446
South Dakota	4,110,607	443,229	3,592,930	1,200,948	2,371,331	5,425	15,227	24,360	18,558	31,530
Tennessee	36,709,619	4,169,536	31,744,690	5,430,419	25,941,744	229,654	142,872	267,397	35,752	492,245
Texas	152,583,394	20,310,672	116,094,820	25,853,694	89,507,590	243,544	489,992	1,176,278	269,109	14,732,513
Utah	10,022,685	709,913	8,742,879	2,003,968	6,687,648	4,837	46,426	53,241	39,490	477,161
Vermont	3,467,194	612,193	2,743,816	727,616	2,001,946	1,876	12,379	73,974	17,249	19,963
Virginia	50,091,435	5,218,820	43,352,730	8,929,640	33,864,195	387,709	171,185	562,252	77,572	880,061
Washington	47,844,763	3,335,943	43,307,490	11,003,840	32,173,089	4,273	126,288	396,297	68,644	736,388
West Virginia	5,016,025	267,499	4,575,050	1,039,771	3,514,549	310	20,419	73,371	15,115	84,989
Wisconsin	35,890,458	4,286,531	30,818,270	6,061,122	24,606,578	3,959	146,611	423,069	52,907	309,682
Wyoming	2,357,228	83,372	2,135,369	928,884	1,198,062	78	8,344	60,244	14,189	64,054
International ⁶	15,543,621	4,941,057	10,279,353	3,726,269	6,480,423	21,223	51,437	82,051	6,509	234,651
Puerto Rico	4,685,715	1,604,374	3,072,099	235,553	2,795,195	-1	41,352	8,462	458	322
Other	10,857,906	3,336,683	7,207,254	3,490,716	3,685,228	21,225	10,085	73,589	6,051	234,329
Undistributed ⁷	5,329,784	771,602	3,822,220	545,999	3,202,175	1,783	72,263	489,647	--	246,314

See notes and footnotes following the last table.

Table 7 -- Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1971-2000

[Money amounts are in thousands of dollars]

Fiscal year	Total Internal Revenue collections ^{1,2}	Income taxes					
		Total	Corporation income tax ²	Individual income tax ^{3,4}	Employment taxes ^{4,5}	Estate and gift taxes	Excise taxes ¹
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1971	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,784,283	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,489,969	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,975,862	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	5,100,675	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	17,399,118
1976 ⁶	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,485,247	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	7,425,325	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,381,499	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,519,074	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,498,381	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,910,386	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,143,373	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,225,877	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,176,667	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	225,214,568	6,579,703	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	243,978,380	7,194,956	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	277,000,469	7,667,670	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	318,038,990	7,784,445	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	345,625,586	8,973,146	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	367,219,321	11,761,939	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	384,451,220	11,473,141	30,451,596
1992	1,120,799,558	675,673,952	117,950,796	557,723,156	400,080,904	11,479,116	33,565,587
1993	1,176,685,625	717,321,668	131,547,509	585,774,159	411,510,516	12,890,965	34,962,476
1994	1,276,466,776	774,023,837	154,204,684	619,819,153	443,831,352	15,606,793	43,004,794
1995	1,375,731,835	850,201,510	174,422,173	675,779,337	465,405,305	15,144,394	44,980,627
1996	1,486,546,674	934,368,068	189,054,791	745,313,276	492,365,178	17,591,817	42,221,611
1997	1,623,272,071	1,029,513,216	204,492,336	825,020,880	528,596,833	20,356,401	44,805,621
1998	1,769,408,739	1,141,335,868	213,270,011	928,065,857	557,799,193	24,630,962	45,642,716
1999	1,904,151,888	1,218,510,654	216,324,889	1,002,185,765	598,669,865	28,385,607	58,585,763
2000	2,096,916,925	1,372,732,596	235,654,894	1,137,077,702	639,651,814	29,721,620	54,810,895

See notes and footnotes following the last table.

Table 8 -- Number of Internal Revenue Refunds Issued, by State

State	Total Internal Revenue refunds ¹	Number of refunds of--					
		Corporation income tax ²	Individual income tax ^{3,4}	Employment taxes ^{3,4,5}	Estate tax	Gift tax	Excise taxes ^{1,6}
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	94,727,815	521,175	92,178,136	1,940,156	19,790	3,741	64,817
Alabama	1,534,006	4,698	1,500,528	27,531	162	46	1,041
Alaska	202,078	1,048	194,773	5,936	28	1	292
Arizona	1,537,335	6,577	1,498,719	30,933	280	55	771
Arkansas	876,396	3,726	853,488	18,364	77	30	711
California	10,619,361	49,233	10,345,270	214,657	3,478	487	6,236
Colorado	1,453,485	8,091	1,407,067	36,921	295	46	1,065
Connecticut	1,205,768	5,640	1,171,998	26,758	523	104	745
Delaware	287,272	1,424	280,515	5,043	61	12	217
Florida	4,960,821	21,158	4,793,830	140,754	1,149	442	3,488
Georgia	2,783,408	11,038	2,713,404	56,772	327	68	1,799
Hawaii	423,032	2,577	412,972	7,209	114	5	155
Idaho	406,783	2,291	393,242	10,827	50	8	365
Illinois	4,299,556	19,615	4,193,175	82,766	871	199	2,930
Indiana	1,956,104	6,855	1,910,654	36,869	328	56	1,342
Iowa	960,918	8,511	933,129	18,176	181	17	904
Kansas	871,292	5,562	845,912	18,940	137	32	709
Kentucky	1,196,542	4,041	1,168,112	23,315	186	23	865
Louisiana	1,498,792	7,703	1,455,573	34,019	237	38	1,222
Maine	460,892	2,312	450,083	8,061	80	9	347
Maryland and District of Columbia	2,122,864	9,226	2,073,582	38,232	547	87	1,190
Massachusetts	2,256,726	10,935	2,204,501	38,934	657	153	1,546
Michigan	3,273,099	20,160	3,190,142	60,457	596	74	1,670
Minnesota	1,657,312	9,477	1,613,211	32,500	252	78	1,794
Mississippi	942,902	3,684	921,212	17,229	92	22	663
Missouri	1,905,835	10,187	1,856,203	37,586	323	70	1,466
Montana	301,706	3,539	289,370	8,439	67	6	285
Nebraska	594,708	4,719	576,196	13,040	107	14	632
Nevada	694,649	3,455	677,098	13,524	109	20	443
New Hampshire	467,224	2,533	454,029	10,273	107	12	270
New Jersey	2,965,241	13,903	2,885,742	62,490	944	140	2,022
New Mexico	587,780	2,298	573,031	12,011	90	16	334
New York	6,379,915	24,313	6,216,313	133,307	1,850	387	3,745
North Carolina	2,789,551	12,184	2,722,281	52,637	436	87	1,926
North Dakota	218,323	1,799	210,766	5,438	34	1	285
Ohio	3,995,088	97,288	3,829,663	64,657	656	111	2,713
Oklahoma	1,061,337	4,849	1,033,409	21,971	146	19	943
Oregon	1,106,273	7,224	1,074,317	23,469	241	26	996
Pennsylvania	4,436,450	12,007	4,350,899	70,056	681	134	2,673
Rhode Island	384,231	1,295	377,114	5,461	82	7	272
South Carolina	1,182,465	4,679	1,151,558	25,369	168	36	655
South Dakota	256,597	2,005	247,795	6,398	37	10	352
Tennessee	2,030,836	7,248	1,981,073	40,497	308	65	1,645
Texas	6,601,619	32,750	6,409,680	152,383	991	265	5,550
Utah	729,067	2,848	710,271	15,462	51	19	416
Vermont	222,372	1,116	214,972	6,042	60	9	173
Virginia	2,502,797	10,679	2,444,626	45,582	537	52	1,321
Washington	2,035,874	12,046	1,969,752	51,929	488	68	1,591
West Virginia	545,282	2,073	531,800	10,833	87	7	482
Wisconsin	1,912,494	11,965	1,862,469	36,495	290	51	1,224
Wyoming	177,134	1,478	170,345	5,104	26	9	172
International ⁷	856,111	5,117	832,268	18,499	166	8	53
Puerto Rico	146,977	52	130,004	16,895	3	1	22
Other	709,134	5,065	702,264	1,604	163	7	31
Other refunds or credits	111	-4	4	n.a.	--	--	111
Highway and Airport and Airways Trust Funds ⁸	86	-4	4	--	--	--	86
Excess Federal Insurance Contributions Act (FICA) credits ⁹	n.a.	--	--	n.a.	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	25	--	--	--	--	--	25
Advance earned income credit	n.a.	--	n.a.	--	--	--	--
Refund reversals unclassified ¹⁰	n.a.	--	n.a.	--	--	--	--
Earned income credit refunds ¹¹	15,550,759	--	15,550,759	--	--	--	--

See notes and footnotes following the last table.

Table 9 -- Amount of Internal Revenue Refunds, Including Interest, by State

[Money amounts are in thousands of dollars]

State	Amounts refunded by type of tax						
	Total Internal Revenue refunds ^{1,2}	Corporation income tax ^{1,3}	Individual income tax ^{1,3,4}	Employment taxes ⁵	Estate tax	Gift tax	Excise taxes ^{2,6}
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	196,587,519	30,382,789	158,726,496	4,904,305	692,221	80,116	1,801,592
Alabama	2,614,282	36,986	2,546,352	24,061	3,768	493	2,622
Alaska	319,517	10,528	302,926	4,042	468	10	1,543
Arizona	2,885,761	410,534	2,414,728	42,491	11,996	617	5,395
Arkansas	1,393,563	34,719	1,343,000	12,016	1,763	142	1,923
California	22,691,890	3,727,401	18,326,197	490,719	108,864	10,247	28,462
Colorado	3,249,962	1,014,990	2,169,139	53,841	5,878	3,943	2,171
Connecticut	3,811,239	1,489,350	2,253,406	49,440	14,770	912	3,361
Delaware	462,432	12,760	438,829	6,384	1,911	1,131	1,417
Florida	8,713,312	909,846	7,584,527	161,138	43,463	7,202	7,136
Georgia	5,238,196	513,907	4,624,756	80,229	12,270	1,250	5,784
Hawaii	633,783	23,946	600,949	5,676	2,530	-25	707
Idaho	544,242	-14,590	551,368	6,667	496	-38	339
Illinois	9,198,141	1,552,355	7,453,269	143,463	34,227	2,813	12,014
Indiana	3,199,938	273,613	2,876,338	37,009	8,248	1,161	3,569
Iowa	1,357,173	53,230	1,284,969	14,231	3,109	28	1,606
Kansas	1,299,445	50,907	1,225,982	18,607	1,854	665	1,430
Kentucky	1,756,418	39,278	1,693,897	16,648	3,653	103	2,839
Louisiana	3,017,942	480,141	2,497,702	15,220	11,514	4,333	9,032
Maine	646,147	13,583	622,324	5,618	2,264	201	2,157
Maryland and District of Columbia	5,140,345	1,371,780	3,649,434	83,102	28,431	1,077	6,521
Massachusetts	4,968,890	1,067,498	3,794,333	77,386	21,180	3,788	4,705
Michigan	6,025,111	728,730	5,184,662	84,115	19,942	1,335	6,327
Minnesota	2,979,953	650,743	2,271,495	47,599	4,433	875	4,808
Mississippi	1,603,700	21,678	1,568,719	10,313	2,443	52	495
Missouri	3,407,728	502,816	2,831,660	54,349	13,682	983	4,238
Montana	403,923	13,720	383,818	4,128	1,227	118	912
Nebraska	868,186	51,327	797,400	16,501	1,338	118	1,502
Nevada	1,194,992	44,038	1,132,698	13,494	3,013	426	1,323
New Hampshire	740,958	21,161	705,648	9,870	2,460	217	1,602
New Jersey	7,806,506	2,093,034	5,507,820	147,755	35,652	3,493	18,752
New Mexico	879,648	19,196	848,733	9,149	1,958	126	486
New York	14,931,540	2,862,831	11,641,961	294,181	88,809	17,152	26,606
North Carolina	4,742,671	302,924	4,368,310	54,019	10,930	796	5,692
North Dakota	290,996	15,626	271,326	2,875	785	--	384
Ohio	7,826,990	1,821,051	5,662,010	103,807	23,500	1,551	215,071
Oklahoma	1,829,361	230,226	1,558,264	17,300	6,220	127	17,224
Oregon	1,674,565	65,953	1,578,634	22,747	5,314	422	1,495
Pennsylvania	7,699,044	758,767	6,832,205	75,193	20,320	2,922	9,637
Rhode Island	609,789	15,810	587,116	4,282	1,891	265	425
South Carolina	1,708,879	50,051	1,634,045	19,789	3,673	345	976
South Dakota	352,173	13,933	332,058	3,407	828	97	1,850
Tennessee	3,893,897	557,312	3,228,169	91,580	7,146	575	9,115
Texas	14,740,496	3,591,547	10,869,801	198,469	44,622	4,016	32,041
Utah	1,121,424	41,164	1,059,573	17,416	1,592	25	1,654
Vermont	311,911	10,377	296,659	3,253	1,310	93	219
Virginia	4,493,478	473,493	3,942,834	56,985	15,199	483	4,484
Washington	4,438,061	1,074,903	3,273,460	47,612	16,836	2,308	22,942
West Virginia	743,769	18,800	715,815	6,325	1,530	286	1,013
Wisconsin	3,858,888	1,164,544	2,644,269	38,845	7,544	679	3,007
Wyoming	261,250	8,365	249,250	2,546	496	49	544
International ⁷	2,634,080	759,112	1,716,650	133,013	24,871	129	305
Puerto Rico	217,302	47,539	151,942	17,374	410	16	21
Other	2,416,777	711,573	1,564,708	115,639	24,461	112	284
Other refunds or credits ⁸	9,370,934	-673,205	6,777,009	1,965,400	--	--	1,301,730
Highway and Airport and Airways Trust Funds ⁹	356,723	-673,205	1,068	--	--	--	1,028,860
Excess Federal Insurance Contributions Act (FICA) credits	1,965,400	--	--	1,965,400	--	--	--
U.S. Customs Service and Bureau of Alcohol, Tobacco and Firearms	272,870	--	--	--	--	--	272,870
Advance earned income credit	81,113	--	81,113	--	--	--	--
Refund reversals unclassified ¹⁰	6,694,828	--	6,694,828	--	--	--	--
Earned income credit refunds ¹¹	26,094,631	--	26,094,631	--	--	--	--

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars, except as indicated]

Type and size of return	Returns filed in Calendar Year 1999 ^{1,2}	Returns examined							Percentage of non-CEP returns examined with no change		
		Revenue agent			Tax			Compliance center ³	Revenue agent	Tax auditor ³	Compliance center ³
		Total	Percentage covered	CEP ³	Non- CEP ³	auditor ³	examiner ³				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total ²	165,771,300	715,915	0.43	5,987	171,963	150,956	13,754	373,255	(⁴)	(⁴)	(⁴)
Income, estate, and gift tax, total											
Taxable returns: ⁵	135,949,600	685,129	0.50	3,183	149,196	145,975	13,559	373,216	18	15	26
Individual income tax returns, total	124,887,100	617,765	0.49	168	91,418	145,975	13,547	366,657	13	15	26
Nonbusiness returns:											
Forms 1040A with TPI under \$25,000 ^{6,7}	42,484,600	256,650	0.60	2	10,528	31,179	3,864	211,077	14	13	22
All other returns by size of TPI: ⁷											
Under \$25,000	13,763,200	51,567	0.37	2	6,207	14,286	1,406	29,666	13	11	27
\$25,000 under \$50,000	29,650,500	63,742	0.21	2	9,817	29,916	2,540	21,467	13	13	29
\$50,000 under \$100,000	22,336,900	51,954	0.23	2	9,924	24,037	2,373	15,618	12	14	33
\$100,000 or more	8,151,600	68,616	0.84	113	22,626	13,890	1,284	30,703	11	30	38
Business returns:											
Schedule C returns by size of TGR: ⁸											
Under \$25,000	2,541,000	61,695	2.43	3	4,691	11,552	1,211	44,238	13	13	26
\$25,000 under \$100,000	3,351,100	31,226	0.93	--	8,491	14,402	627	7,706	13	12	45
\$100,000 or more	1,948,900	28,781	1.48	38	17,580	6,116	219	4,828	15	17	42
Schedule F returns by size of TGR: ⁸											
Under \$100,000	391,200	1,384	0.35	--	430	385	14	555	12	28	26
\$100,000 or more	268,100	2,150	0.80	6	1,124	212	9	799	14	22	25
Corporation income tax returns, except Form 1120S, total ⁹	2,509,100	28,183	1.12	2,339	24,492	N/A	6	1,346	23	N/A	67
Returns other than Form 1120F: ¹⁰											
No balance sheet returns	294,200	1,823	0.62	57	1,307	N/A	--	459	24	N/A	79
Balance sheet returns by size of total assets:											
Under \$250,000	1,484,300	4,371	0.29	5	4,131	N/A	1	234	23	N/A	74
\$250,000 under \$1,000,000	430,400	4,713	1.10	14	4,553	N/A	1	145	27	N/A	61
\$1,000,000 under \$5,000,000	191,900	5,675	2.96	35	5,496	N/A	--	144	29	N/A	56
\$5,000,000 under \$10,000,000	29,200	2,041	6.99	13	1,965	N/A	2	61	26	N/A	59
\$10,000,000 under \$50,000,000	31,100	3,628	11.67	95	3,455	N/A	--	78	25	N/A	54
\$50,000,000 under \$100,000,000	7,800	1,145	14.68	93	1,013	N/A	--	39	19	N/A	56
\$100,000,000 under \$250,000,000	7,800	1,359	17.42	181	1,133	N/A	--	45	13	N/A	69
\$250,000,000 or more	9,800	3,080	31.43	1,757	1,249	N/A	2	72	7	N/A	46
Form 1120F returns ¹⁰	22,600	348	1.54	89	190	N/A	--	69	24	N/A	58
Estate and trust income tax returns	3,403,300	7,318	0.22	4	4,395	N/A	--	2,919	20	N/A	76
Estate tax returns:											
Total	116,500	8,024	6.89	2	7,749	N/A	--	273	13	N/A	6
Size of gross estate:											
Under \$1,000,000	60,700	2,066	3.40	--	1,930	N/A	--	136	16	N/A	5
\$1,000,000 under \$5,000,000	50,600	4,512	8.92	1	4,394	N/A	--	117	12	N/A	6
\$5,000,000 or more	5,200	1,446	27.81	1	1,425	N/A	--	20	12	N/A	10
Gift tax returns	291,900	2,097	0.72	6	2,091	N/A	--	--	21	N/A	--
Employment tax returns	28,999,500	16,079	0.06	1,521	13,559	833	138	28	16	6	29
Employment revenue officer examiners ¹¹	N/A	3,995	N/A	N/A	N/A	3,995	N/A	N/A	N/A	10	N/A
Excise tax returns ²	822,200	10,294	1.25	1,076	9,008	153	57	--	15	--	--
Other taxable returns ^{9,12}	(¹)	418	(¹)	207	200	--	--	11	15	--	9
Nontaxable returns: ¹³											
Partnership returns, Form 1065	1,974,700	6,539	0.33	643	4,664	N/A	2	1,230	37	N/A	48
S corporation returns, Form 1120S ^{9,14}	2,767,000	15,200	0.55	20	14,385	N/A	4	791	37	N/A	53
Other nontaxable returns ¹³	(¹)	3	(¹)	1	2	N/A	--	--	1	N/A	--

See notes and footnotes following the last table.

Table 10 -- Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return--Continued

[Money amounts are in thousands of dollars, except as indicated]

Type and size of return	Recommended additional tax						Average recommended additional tax per return (dollars)			
	Total	Revenue agent		Tax auditor ³	Tax examiner ³	Compliance center ³	Revenue agent		Tax auditor ³	Compliance center ³
		CEP ³	Non-CEP ³				CEP ³	Non-CEP ³		
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
United States, total ²	15,902,042	8,714,988	5,629,230	533,043	54,877	969,904	(⁴)	(⁴)	(⁴)	(⁴)
Income, estate, and gift tax, total										
Taxable returns: ⁵	15,175,887	8,384,643	5,279,782	487,086	54,690	969,686	2,634,195	35,388	3,337	2,598
Individual income tax returns, total	3,388,905	17,274	1,875,853	487,086	54,666	954,026	102,817	20,520	3,337	2,602
Nonbusiness returns:										
Form 1040A with TPI under \$25,000 ^{6,7}	688,256	527	122,508	84,370	16,201	464,650	263,305	11,636	2,706	2,201
All other returns by size of TPI: ⁷										
Under \$25,000	161,643	--	58,132	37,530	4,447	61,534	--	9,365	2,627	2,074
\$25,000 under \$50,000	186,488	30	84,793	58,831	6,984	35,850	14,929	8,637	1,967	1,670
\$50,000 under \$100,000	197,035	--	99,476	63,545	7,593	26,421	--	10,024	2,644	1,692
\$100,000 or more	1,251,369	11,183	895,915	76,067	8,641	259,563	98,964	39,597	5,476	8,454
Business returns:										
Schedule C returns by size of TGR: ⁸										
Under \$25,000	126,495	24	33,889	33,589	3,060	55,933	7,900	7,224	2,908	1,264
\$25,000 under \$100,000	159,886	--	72,667	72,675	3,911	10,633	--	8,558	5,046	1,380
\$100,000 or more	572,103	2,374	476,637	58,391	3,684	31,017	62,482	27,112	9,547	6,424
Schedule F returns by size of TGR: ⁸										
Under \$100,000	3,739	--	2,631	631	78	399	--	6,118	1,638	718
\$100,000 or more	41,891	3,136	29,205	1,457	67	8,026	522,625	25,983	6,872	10,045
Corporation income tax returns, except Form 1120S, total ⁹	10,042,559	8,357,200	1,675,811	N/A	24	9,524	3,572,980	68,423	N/A	7,076
Returns other than Form 1120F: ¹⁰										
No balance sheet returns	112,751	49,235	62,832	N/A	--	684	863,764	48,073	N/A	1,489
Balance sheet returns by size of total assets:										
Under \$250,000	61,077	70	59,506	N/A	21	1,480	14,009	14,405	N/A	6,326
\$250,000 under \$1,000,000	223,948	37	223,583	N/A	--	328	2,637	49,107	N/A	2,265
\$1,000,000 under \$5,000,000	142,120	6,013	135,329	N/A	--	778	171,810	24,623	N/A	5,400
\$5,000,000 under \$10,000,000	78,303	9,995	68,098	N/A	--	210	768,866	34,655	N/A	3,451
\$10,000,000 under \$50,000,000	252,565	11,619	240,318	N/A	--	628	122,306	69,557	N/A	8,045
\$50,000,000 under \$100,000,000	157,146	19,124	136,959	N/A	--	1,063	205,638	135,202	N/A	27,248
\$100,000,000 under \$250,000,000	247,545	33,032	211,653	N/A	--	2,860	182,497	186,807	N/A	63,566
\$250,000,000 or more	8,479,141	8,056,228	421,431	N/A	3	1,479	4,585,218	337,415	N/A	20,543
Form 1120F returns ¹⁰	287,963	171,847	116,102	N/A	--	14	1,930,867	611,065	N/A	204
Estate and trust income tax returns	239,960	--	235,855	N/A	--	4,105	--	53,664	N/A	1,406
Estate tax returns:										
Total	1,044,678	10,169	1,032,478	N/A	--	2,031	5,084,537	133,240	N/A	7,442
Size of gross estate:										
Under \$1,000,000	63,151	--	62,123	N/A	--	1,028	--	32,188	N/A	7,562
\$1,000,000 under \$5,000,000	247,944	--	246,960	N/A	--	984	--	56,204	N/A	8,413
\$5,000,000 or more	733,583	10,169	723,395	N/A	--	19	10,169,074	507,646	N/A	937
Gift tax returns	459,785	--	459,785	N/A	--	--	--	219,888	N/A	--
Employment tax returns	344,666	227,566	113,752	3,149	187	12	149,616	8,389	3,781	418
Employment revenue officer examiners ¹¹	42,808	N/A	N/A	42,808	N/A	N/A	N/A	N/A	10,715	N/A
Excise tax returns ²	293,411	61,388	232,023	--	--	--	57,052	25,757	3	--
Other taxable returns ^{9,12}	45,270	41,391	3,673	--	--	206	199,959	18,366	--	18,715
Nontaxable returns: ¹³										
Partnership returns, Form 1065	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
S corporation returns, Form 1120S ^{9,14}	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other nontaxable returns ¹³	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

See notes and footnotes following the last table.

Table 11 -- Examination Coverage: Returns Examined with Unagreed Recommended Additional Tax After Examination, by Type and Size of Return

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined ¹					Amount disagreed				
	Total ²	Revenue agent		Tax auditor ^{3,5}	Compliance center ³	Total ²	Revenue agent		Tax auditor ^{3,5}	Compliance center ³
		CEP ³	Non-CEP ^{3,4}				CEP ³	Non-CEP ^{3,4}		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total ⁶	28,793	1,076	15,813	8,808	3,096	9,578,792	6,451,183	3,012,743	89,119	25,747
Income, estate, and gift tax, total	25,273	675	13,326	8,176	3,096	9,289,371	6,252,343	2,929,688	81,593	25,747
Individual income tax returns, total	20,567	21	9,285	8,176	3,085	994,905	12,215	875,425	81,593	25,672
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000 ^{7,8}	3,081	--	559	920	1,602	26,615	--	10,220	5,178	11,217
All other returns by size of TPI: ⁸										
Under \$25,000	1,487	--	607	583	297	35,464	--	26,961	3,730	4,773
\$25,000 under \$50,000	2,659	--	822	1,621	216	43,554	--	34,453	8,350	751
\$50,000 under \$100,000	3,206	--	1,059	1,943	204	50,010	--	37,677	11,583	750
\$100,000 or more	4,161	16	2,808	1,107	230	506,723	9,140	466,627	24,659	6,297
Business returns:										
Schedule C returns by size of TGR: ⁹										
Under \$25,000	1,232	--	402	435	395	13,255	--	9,794	2,728	733
\$25,000 under \$100,000	1,958	--	868	1,014	76	39,248	--	27,816	11,117	315
\$100,000 or more	2,540	2	1,949	533	56	258,225	39	244,178	13,178	830
Schedule F returns by size of TGR: ⁹										
Under \$100,000	62	--	51	8	3	918	--	835	80	3
\$100,000 or more	181	3	160	12	6	20,893	3,036	16,864	990	3
Corporation income tax returns, except Form 1120S, total ¹⁰	3,183	653	2,523	N/A	7	7,078,663	6,229,959	848,660	N/A	44
Returns other than Form 1120F: ¹¹										
No balance sheet returns	159	8	148	N/A	3	67,831	35,517	32,270	N/A	44
Balance sheet returns by size of total assets:										
Under \$250,000	527	1	524	N/A	2	29,024	70	28,954	N/A	--
\$250,000 under \$1,000,000	428	3	423	N/A	2	176,400	29	176,371	N/A	--
\$1,000,000 under \$5,000,000	487	13	474	N/A	--	70,605	876	69,729	N/A	--
\$5,000,000 under \$10,000,000	200	4	196	N/A	--	30,448	912	29,536	N/A	--
\$10,000,000 under \$50,000,000	354	13	341	N/A	--	146,104	10,856	135,248	N/A	--
\$50,000,000 under \$100,000,000	132	18	114	N/A	--	74,646	16,269	58,377	N/A	--
\$100,000,000 under \$250,000,000	173	43	130	N/A	--	127,872	21,417	106,455	N/A	--
\$250,000,000 or more	694	533	161	N/A	--	6,223,882	6,049,786	174,096	N/A	--
Form 1120F returns ¹¹	29	17	12	N/A	--	131,851	94,227	37,624	N/A	--
Estate and trust income tax returns	805	--	803	N/A	2	204,075	--	204,075	N/A	--
Estate tax returns:										
Total	376	1	373	N/A	2	630,378	10,169	620,178	N/A	31
Size of gross estate:										
Under \$1,000,000	86	--	85	N/A	1	20,579	--	20,548	N/A	31
\$1,000,000 under \$5,000,000	203	--	202	N/A	1	115,352	--	115,352	N/A	--
\$5,000,000 or more	87	1	86	N/A	--	494,447	10,169	484,278	N/A	--
Gift tax returns	342	--	342	N/A	--	381,350	--	381,350	N/A	--
Employment tax returns	1,985	234	1,675	76	--	228,606	182,313	46,160	133	--
Employment revenue officer examiners ¹²	283	--	--	283	--	2,963	--	--	2,963	--
Excise tax returns ⁶	918	120	798	--	--	43,193	6,662	36,531	--	--
Other taxable returns ^{10,13}	53	47	6	--	--	10,001	9,865	136	--	--

See notes and footnotes following the last table.

Table 12 -- Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return ¹

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined ²					Amount protected				
	Total ³	Revenue agent		Tax auditor ^{4,5}	Compliance center ⁴	Total ³	Revenue agent		Tax auditor ^{4,5}	Compliance center ⁴
		CEP ⁴	Non-CEP ⁴				CEP ⁴	Non-CEP ⁴		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total ⁶	51,204	1,505	10,729	10,149	28,821	4,100,721	2,982,069	1,024,368	41,019	53,265
Income, estate, and gift tax, total	48,853	977	9,155	9,911	28,810	3,590,859	2,889,377	622,012	26,207	53,263
Individual income tax returns, total	45,473	8	6,791	9,911	28,763	164,462	73	85,835	26,207	52,347
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000 ^{7,8}	22,924	--	926	2,266	19,732	38,900	--	5,357	4,108	29,435
All other returns by size of TPI: ⁸										
Under \$25,000	3,753	--	230	516	3,007	8,127	--	645	1,017	6,465
\$25,000 under \$50,000	4,698	--	830	2,212	1,656	10,692	--	1,687	2,732	6,273
\$50,000 under \$100,000	3,370	--	1,011	1,956	403	11,978	--	3,921	4,971	3,086
\$100,000 or more	3,239	7	2,011	994	227	55,632	4	47,095	7,643	890
Business returns:										
Schedule C returns by size of TGR: ⁹										
Under \$25,000	3,423	--	145	376	2,902	5,399	--	313	481	4,605
\$25,000 under \$100,000	1,981	--	491	877	613	4,465	--	1,333	1,988	1,144
\$100,000 or more	1,786	1	1,005	657	123	26,416	69	22,926	3,193	228
Schedule F returns by size of TGR: ⁹										
Under \$100,000	90	--	18	25	47	112	--	18	39	55
\$100,000 or more	209	--	124	32	53	2,741	--	2,540	35	166
Corporation income tax returns, except Form 1120S, total ¹⁰	2,515	967	1,545	N/A	3	3,266,011	2,887,868	378,143	N/A	--
Returns other than Form 1120F: ¹¹										
No balance sheet returns	90	18	72	N/A	--	138,091	30,507	107,584	N/A	--
Balance sheet returns by size of total assets:										
Under \$250,000	66	1	65	N/A	--	188	--	188	N/A	--
\$250,000 under \$1,000,000	135	1	133	N/A	1	996	--	996	N/A	--
\$1,000,000 under \$5,000,000	208	2	206	N/A	--	7,947	--	7,947	N/A	--
\$5,000,000 under \$10,000,000	128	1	127	N/A	--	3,746	--	3,746	N/A	--
\$10,000,000 under \$50,000,000	286	21	265	N/A	--	18,331	659	17,672	N/A	--
\$50,000,000 under \$100,000,000	193	25	168	N/A	--	31,004	2,800	28,204	N/A	--
\$100,000,000 under \$250,000,000	245	53	192	N/A	--	60,376	16,261	44,115	N/A	--
\$250,000,000 or more	1,145	838	305	N/A	2	2,969,919	2,817,560	152,359	N/A	--
Form 1120F returns ¹¹	19	7	12	N/A	--	35,413	20,081	15,332	N/A	--
Estate and trust income tax returns	142	1	141	N/A	--	14,709	1,357	13,352	N/A	--
Estate tax returns:										
Total	649	1	604	N/A	44	143,438	79	142,443	N/A	916
Size of gross estate:										
Under \$1,000,000	119	--	114	N/A	5	3,251	--	3,112	N/A	139
\$1,000,000 under \$5,000,000	379	1	352	N/A	26	66,526	79	65,963	N/A	484
\$5,000,000 or more	151	--	138	N/A	13	73,661	--	73,368	N/A	293
Gift tax returns	74	--	74	N/A	--	2,239	--	2,239	N/A	--
Employment tax returns	728	210	476	31	11	401,188	67,624	321,045	12,517	2
Employment revenue officer examiners ¹²	77	--	--	77	--	1,111	--	--	1,111	--
Excise tax returns ⁶	1,376	302	1,074	--	--	104,417	23,881	80,536	--	--
Other taxable returns ¹³	35	16	19	--	--	1,919	1,187	732	--	--

See notes and footnotes following the last table.

Table 13 -- Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return

[Money amounts are thousands of dollars]

Type and size of return	Taxable returns examined ¹					Recommended refunds				
	Total ²	Revenue agent		Tax auditor ^{3, 5}	Compliance center ³	Total ²	Revenue agent		Tax auditor ^{3, 5}	Compliance center ³
		CEP ³	Non-CEP ^{3, 4}				CEP ³	Non-CEP ^{3, 4}		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total ⁶	45,502	1,123	16,358	10,823	17,198	2,907,342	1,904,413	871,899	54,928	76,102
Income, estate, and gift tax, total	42,867	725	14,682	10,273	17,187	2,806,468	1,838,610	838,772	53,051	76,035
Individual income tax returns, total	37,079	31	9,894	10,273	16,881	318,267	1,239	199,325	53,051	64,652
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000 ^{7, 8}	14,024	1	1,616	2,893	9,514	59,533	72	23,274	18,715	17,472
All other returns by size of TPI: ⁸										
Under \$25,000	3,320	--	490	706	2,124	8,952	--	4,390	934	3,628
\$25,000 under \$50,000	3,188	--	759	1,523	906	6,964	--	2,736	3,033	1,195
\$50,000 under \$100,000	3,035	--	973	1,503	559	10,530	--	5,099	4,388	1,043
\$100,000 or more	6,107	19	2,986	1,286	1,816	160,073	810	114,046	14,276	30,941
Business returns:										
Schedule C returns by size of TGR: ⁹										
Under \$25,000	2,062	--	343	595	1,124	4,559	--	1,579	1,288	1,692
\$25,000 under \$100,000	2,193	--	699	1,016	478	7,903	--	3,171	3,756	976
\$100,000 or more	2,749	10	1,788	664	287	51,316	353	37,221	6,403	7,339
Schedule F returns by size of TGR: ⁹										
Under \$100,000	119	--	48	48	23	253	--	140	89	24
\$100,000 or more	282	1	192	39	50	8,184	4	7,669	169	342
Corporation income tax returns, except Form 1120S, total ¹⁰	3,460	692	2,712	N/A	56	2,304,587	1,837,350	463,206	N/A	4,031
Returns other than Form 1120F: ¹¹										
No balance sheet returns	118	18	99	N/A	1	17,795	7,056	10,732	N/A	7
Balance sheet returns by size of total assets:										
Under \$250,000	232	2	218	N/A	12	3,030	1,393	1,615	N/A	22
\$250,000 under \$1,000,000	396	7	381	N/A	8	5,858	568	5,200	N/A	90
\$1,000,000 under \$5,000,000	531	2	525	N/A	4	16,296	51	16,236	N/A	9
\$5,000,000 under \$10,000,000	242	3	237	N/A	2	16,186	567	15,592	N/A	27
\$10,000,000 under \$50,000,000	465	16	444	N/A	5	56,141	7,604	48,494	N/A	43
\$50,000,000 under \$100,000,000	251	24	223	N/A	4	62,126	6,338	55,385	N/A	403
\$100,000,000 under \$250,000,000	337	60	273	N/A	4	123,447	18,668	104,749	N/A	30
\$250,000,000 or more	833	539	289	N/A	5	1,832,551	1,645,344	185,651	N/A	1,556
Form 1120F returns ¹¹	55	21	23	N/A	11	171,157	149,761	19,552	N/A	1,844
Estate and trust income tax returns	416	2	304	N/A	110	18,745	21	18,459	N/A	265
Estate tax returns:										
Total	1,821	--	1,681	N/A	140	151,706	--	144,619	N/A	7,087
Size of gross estate:										
Under \$1,000,000	396	--	336	N/A	60	10,357	--	9,673	N/A	684
\$1,000,000 under \$5,000,000	1,075	--	1,009	N/A	66	46,220	--	44,753	N/A	1,467
\$5,000,000 or more	350	--	336	N/A	14	95,129	--	90,193	N/A	4,936
Gift tax returns	91	--	91	N/A	--	13,163	--	13,163	N/A	--
Employment tax returns	635	75	512	37	11	12,267	8,008	4,143	49	67
Employment revenue officer examiners ¹²	41	--	--	41	--	526	--	--	526	--
Excise tax returns ⁶	1,340	257	1,083	--	--	48,905	25,468	23,437	--	--
Other taxable returns ¹³	137	66	71	--	--	37,812	32,327	5,485	--	--

See notes and footnotes following the last table.

Table 14 -- Returns of Tax-Exempt Organizations and Employee Plans Examined, and Recommended and Average Additional Tax After Examination, by Type of Examination

Item	Tax-exempt organizations ¹	Employee plans ¹
Number of returns processed in Calendar Year 1999 [2]	712,928 [r]	968,083 ³
Number of returns examined by revenue agents in Fiscal Year 2000:		
Total	7,435	11,843
CEP ⁴	574	--
Non-CEP	6,861	11,843
Recommended additional tax after examination in Fiscal Year 2000 (thousand dollars):		
Total	338,531	70,498
CEP ⁴	26,210	--
Non-CEP	312,321 ⁵	70,498
Average recommended additional tax per return in Fiscal Year 2000 (dollars):		
CEP ⁴	45,662	--
Non-CEP	45,521 ⁵	5,953

See notes and footnotes following the last table.

Table 15 -- Returns of Tax-Exempt Organizations and Employee Plans Examined, by Type of Return

Type of return	Number of returns
Total number of returns examined	19,278
Tax-exempt organizations and related taxable returns:	7,435
Tax-exempt organization returns	
Total	4,034
Forms 990 and 990EZ ¹	3,630
Forms 990PF, 5227, 1041A, and 1120 ²	148
Form 990C ³	18
Form 1120POL ⁴	52
Forms 8038, 8038G, 8038GC, 8038T, and 8328 ⁵	186
Related taxable returns: ⁶	
Total	3,401
Employment and retirement tax returns ⁷	1,409
Form 990-T ⁸	1,217
Form 4720 ⁹	121
Forms 1040 and 1120 adjusted ¹⁰	172
Forms 11-C and 730 ¹¹	482
Employee plans and related taxable returns	11,843
Employee plan returns:	
Total	9,155
Form 5500, total ¹²	2,149
Defined benefit	409
Defined contribution	1,740
Form 5500C/R, total ¹³	6,346
Defined benefit	608
Defined contribution	5,738
Form 5500EZ, total ¹⁴	660
Defined benefit	209
Defined contribution	451
Related taxable returns: ⁶	
Total	2,688
Form 5330 ¹⁵	2,090
Form 990-T ⁸	5
Forms 1040 and 1120 adjusted ¹⁰	593

See notes and footnotes following the last table.

Table 16 -- Delinquent Collection Activities, Fiscal Years 1999 and 2000

Activity	1999	2000
Total yield from taxpayer delinquent accounts (thousand dollars)	29,167,115	29,935,564
First yield	9,968,531	11,467,429
Subsequent bills ¹	12,201,369	11,233,943
Additional action on taxpayer delinquent accounts ²	6,997,215	7,234,192
Taxpayer delinquent accounts (thousands):		
Number in opening inventory	5,931	6,500
Number of issuances or receipts	4,314	4,076
Number of dispositions	3,745	4,715
Closing inventory:		
Number	6,500	5,861
Balance of assessed tax, penalties, and interest (thousand dollars)	39,608,092	38,848,001
Delinquent return assessed (thousand dollars)	13,380,241	9,399,170
Delinquent return investigations (thousands):		
Number in opening inventory	2,623	3,154
Number of issuances or receipts	2,279	1,642
Number of dispositions	1,748	1,446
Number in closing inventory	3,154	3,350
Number of compliance initiative programs (actual number)	24	--
Number of other investigations closed (actual number) ³	4,581	3,108
Number of offers in compromise received (thousands)	97	109
Number of offers in compromise accepted (thousands)	31	33
Enforcement activity:		
Number of notices of Federal tax liens filed (thousands)	168	288
Number of notices of levy served upon third party (thousands)	504	220
Number of seizures (actual number)	161	74 [r]

See notes and footnotes following the last table.

Table 17 -- Appeals Workload, by Status and Source

Type of case and source ¹	Cases pending October 1, 1999 ²	Cases received ³	Cases closed	Cases pending October 1, 2000 ^{2,4}
	(1)	(2)	(3)	(4)
Total cases	39,720	54,793	54,986	38,725
Non-docketed, total	28,524	44,082	39,087	31,329
Field examination	10,053	6,637	7,648	8,030
Office examination	3,772	3,570	3,836	3,125
Collection	8,262	11,719	9,421	9,867
Service center	5,533	21,686	17,836	9,292
CEP (Large Case) ⁵	904	470	346	1,015
Docketed, total	11,196	10,711	15,899	7,396
Field examination	3,729	2,549	4,194	3,047
Office examination	2,203	2,766	3,960	1,529
Collection	22	69	41	40
Service center	5,178	5,310	7,630	2,733
CEP (Large Case) ⁵	64	17	74	47

See notes and footnotes following the last table.

Table 18 -- Criminal Investigation Program, by Status or Disposition

Status or disposition	Total	Legal source tax crimes ¹	Illegal source financial crimes ²	Narcotics related financial crimes ³
	(1)	(2)	(3)	(4)
Investigations initiated ⁴	3,372	1,254	1,009	1,109
Investigations discontinued	1,065	521	261	283
Referrals for prosecution	2,434	709	799	926
Information and indictments ⁵	2,469	736	862	871
Convictions	2,249	708	756	785
Sentenced	2,475	819	810	846
Incarcerated ⁶	2,002	629	630	743
Percentage of those sentenced who were incarcerated ⁶	80.9	76.8	77.8	87.8

See notes and footnotes following the last table.

Table 19 -- Employee Plans and Tax-Exempt Organizations: Guidance and Closings

Subject	Total	Employee plans	Tax-exempt organizations
	(1)	(2)	(3)
Requests for rulings	3,508	1,326	2,182
Technical advice	40	14	26
Voluntary Compliance Resolution Program (VCR):			
Compliance statements	522	522	N/A
Participants	1,644,675	1,644,675	N/A
Revenue rulings and procedures	24	16	8
Announcements and notices	26	24	2
Congressional correspondence	383	198	185
General correspondence	1,097	687	410

Table 20 -- Determination Letters Issued on Employee Benefit Plans, by Type and Disposition of Plan

Letters issued, disposition of plan	Total determination letters	Defined benefit plan determination letters	Total defined contribution plan determination letters ¹	Defined contribution plan letters by type of plan						
				Stock bonus	Money purchase	Target benefit	Profit sharing	Employee stock ownership plan	Other defined contribution	Section 401(k) ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total:										
Qualified	27,301	5,799	21,502	140	3,666	186	15,285	921	1,304	9,600
Not qualified	3	--	3	--	2	--	1	--	--	1
Initial qualifications:										
Qualified	8,634	1,501	7,133	36	1,129	27	5,136	383	422	3,500
Participating employees ³	1,956,504	393,435	1,563,069	735	90,225	3,690	1,004,926	143,958	319,535	1,351,053
Not qualified	--	--	--	--	--	--	--	--	--	--
Amendments:										
Qualified	8,095	1,346	6,749	43	997	29	4,902	275	503	3,728
Participating employees ³	7,870,585	3,509,340	4,361,245	112,394	134,204	4,566	2,814,607	353,795	941,679	3,010,897
Not qualified	--	--	--	--	--	--	--	--	--	--
Terminations:										
Qualified	10,572	2,952	7,620	61	1,540	130	5,247	263	379	2,372
Participating employees ³	1,789,404	524,159	1,265,245	520,718	32,956	4,190	589,800	76,719	40,862	185,226
Not qualified	3	--	3	--	2	--	1	--	--	1

See notes and footnotes following the last table.

Table 21 -- Tax-Exempt Organization and Other Entity Applications or Disposals, by Type of Organization and Internal Revenue Code Section

Type of organization, Internal Revenue Code section	Total applications or disposals	Approved	Denied	Other ¹
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	82,707	67,267	482	14,958
Section 501 (c) by subsection:	82,654	67,234	482	14,938
(1) Corporations organized under act of Congress	2	--	--	2
(2) Title-holding corporations	216	165	--	51
(3) Religious, charitable, and similar organizations ²	74,534	61,005	456	13,073
(4) Social welfare organizations	2,312	1,681	9	622
(5) Labor, agriculture organizations	554	468	--	86
(6) Business leagues	2,033	1,718	8	307
(7) Social and recreation clubs	1,521	928	8	585
(8) Fraternal beneficiary societies	29	19	--	10
(9) Voluntary employees' beneficiary associations	408	353	--	55
(10) Domestic fraternal beneficiary societies	57	26	--	31
(11) Teachers' retirement funds	1	1	--	--
(12) Benevolent life insurance associations	136	102	1	33
(13) Cemetery companies	248	219	--	29
(14) State-chartered credit unions	3	3	--	--
(15) Mutual insurance companies	164	161	--	3
(16) Corporations to finance crop operations	--	--	--	--
(17) Supplemental unemployment benefit trusts	14	13	--	1
(18) Employee-funded pension trusts	--	--	--	--
(19) War veterans' organizations	184	141	--	43
(21) Black Lung trusts	--	--	--	--
(22) Multi-employer pension plans	--	--	--	--
(23) Veteran's associations founded prior to 1880	--	--	--	--
(24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA)	--	--	--	--
(25) Holding companies for pensions and other	238	231	--	7
(26) State-sponsored high-risk health insurance organizations	--	--	--	--
(27) State-sponsored workers' compensation reinsurance organizations	--	--	--	--
Section 501 (d) Religious and apostolic organizations	5	5	--	--
Section 501 (e) Cooperative hospital service organizations	--	--	--	--
Section 501 (f) Cooperative service organizations of operating educational organizations	--	--	--	--
Section 501 (n) Charitable risk pools	--	--	--	--
Section 521 Farmers' cooperatives	45	28	--	17
Section 529 Qualified State-sponsored tuition programs	--	--	--	--
Nonexempt charitable trusts ³	3	--	--	3

See notes and footnotes following the last table.

Table 22 -- Tax-Exempt Organizations and Other Entities Listed on the Exempt Organization Business Master File, by Type of Organization and Internal Revenue Code Section, Fiscal Years 1997-2000

Type of organization, Internal Revenue Code section	1997	1998	1999	2000
	(1)	(2)	(3)	(4)
Tax-exempt organizations and other entities, total	1,322,505	1,376,395	1,428,208	1,473,062
Section 501(c) by subsection:	1,230,294^f	1,271,742^f	1,312,647	1,354,395
(1) Corporations organized under act of Congress	27	14	18	20
(2) Title-holding corporations	7,113	7,125	7,042	7,009
(3) Religious, charitable, and similar organizations ^{1,2}	692,524	733,790	773,934	819,008
(4) Social welfare organizations	141,776	139,533	138,927	137,037
(5) Labor, agriculture organizations	64,902	64,804	63,716	63,456
(6) Business leagues	78,406	79,864	81,493	82,246
(7) Social and recreation clubs	66,387	66,691	67,044	67,246
(8) Fraternal beneficiary societies	87,990	84,507	84,519	81,980
(9) Voluntary employees' beneficiary associations	14,464	14,240	13,886	13,595
(10) Domestic fraternal beneficiary societies	20,954	21,962	22,802	23,487
(11) Teachers' retirement funds	13	13	14	15
(12) Benevolent life insurance associations	6,368	6,423	6,462	6,489
(13) Cemetery companies	9,646	9,792	9,963	10,132
(14) State-chartered credit unions	4,959	4,378	4,408	4,320
(15) Mutual insurance companies	1,206	1,251	1,296	1,342
(16) Corporations to finance crop operations	25	25	23	22
(17) Supplemental unemployment benefit trusts	542	533	518	501
(18) Employee-funded pension trusts	1	1	2	2
(19) War veterans' organizations	31,961	35,682	35,428	35,249
(20) Legal Services organizations ³	92	56	N/A	N/A
(21) Black Lung trusts	27	28	28	28
(22) Multi-employer pension plans	--	--	--	--
(23) Veteran's associations founded prior to 1880	2	2	2	2
(24) Trusts described in Section 4049 of Employee Retirement Income Security Act of 1974 (ERISA)	1	1	1	1
(25) Holding companies for pensions and other	908	1,017	1,107	1,192
(26) State-sponsored high-risk health insurance organizations ⁴	N/A	7	9	9
(27) State-sponsored workers' compensation reinsurance organizations ⁵	N/A	3	5	7
Section 501(d) Religious and apostolic organizations	115	118	122	127
Section 501(e) Cooperative hospital service organizations	50	43	41	41
Section 501(f) Cooperative service organizations of operating educational organizations	1	1	1	1
Section 501(n) Charitable risk pools⁶	--	--	--	--
Section 521 Farmers' cooperatives	1,754	1,442	1,360	1,330
Section 529 Qualified State-sponsored tuition programs⁷	--	--	--	--
Taxable farmers' cooperatives⁸	3,407	3,180	3,174	3,133
Nonexempt charitable trusts⁸	86,884	99,869	110,863	114,035

See notes and footnotes following the last table.

Table 23 -- Internal Revenue Service Prefiling Taxpayer Assistance and Education Programs, by Type of Assistance or Program

Type of assistance or program	Number, amount, or percentage
Write, call, or walk-in assistance:	
Telephone (including TeleTax)	93,212,286
Unsolicited correspondence	61,305
Walk-in contacts (at 404 sites)	9,663,065
Accuracy of assistance:	
Toll-free technical tax law questions (percentage accurate)	72.6
Forms and publications:	
Forms and publications orders	6,919,658
Libraries, banks, postal service distribution sites, grocery stores, copy centers, and office supply outlets	55,081
Disaster and emergency assistance:	
States	31
Counties	621
Taxpayer education:	
Outreach taxpayers assisted ¹	1,415,928
Outreach community sites	7,058
Taxpayers assisted through Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs	3,790,232
Volunteers	79,485
Students using "Understanding Taxes" material ²	8,916,342
Small business workshop attendees	55,639
Tax practitioner institute attendees	63,962
Taxpayer information:	
Value of--	
Free advertising received (dollars)	16,456,254
Broadcast (radio and television) (dollars)	16,035,640
Print (drop-in ads) (dollars)	305,425
Other	115,189
Number of--	
Television clinics and special programs	2
Estimated viewers and listeners	425,000
Newspapers using tax supplement articles	5,987
Estimated tax supplement circulation	150,689,015

See notes and footnotes following the last table.

Table 24 -- Taxpayer Advocate Service: Post-Filing Taxpayer Assistance Program, by Type of Assistance and Issues

Item	Number	Percentages of total
Total applications for taxpayer assistance	237,885	100.0
Assistance provided to taxpayer:		
Total	163,683	68.8
Relief provided	159,421	67.0
General assistance provided or referred to other IRS functions ¹	4,262	1.8
Other applications for assistance:		
Total	74,202	31.2
Relief provided prior to Taxpayer Advocate Service intervention ²	5,932	2.5
Relief not appropriate	60,642	25.5
No relief (hardship not proved)	1,662	0.7
No relief (tax law precluded relief)	2,294	1.0
All other	3,672	1.5
Congressional Inquiries ³	17,468	100.0
Issues:		
Total	237,885	100.0
Refund inquiry or request	31,175	13.1
Processing claim or amended return	24,414	10.3
Processing of individual income tax return	17,256	7.2
Reconsideration of examination results	14,086	5.9
Certain penalties ⁴	13,092	5.5
Earned income credit	12,386	5.2
Lost or misapplied payments	10,319	4.3
Open examinations	7,981	3.3
Lost or stolen refunds	7,402	3.1
Account or notice inquiry	7,360	3.1
All other	92,384	39.0

See notes and footnotes following the last table.

Table 25 -- Information Reporting Program

Item	Number or amount
Information returns received (millions): ¹	
Total	1,341
Paper	34
Other than paper ²	1,307
Contacts (millions):	
Total	2.605
Underreporter program ³	1.354
Nonfiler first notice ⁴	1.251
Additional assessments (million dollars):	
Total	2,917
Underreporter program ³	1,930
Nonfiler (substitute for return program) ⁴	987

See notes and footnotes following the last table.

Table 26 -- Civil Penalties Assessed and Abated, by Type of Penalty and Type of Tax

[Money amounts are in thousands of dollars]

Type of penalty and abatements, type of tax	Civil penalties assessed		Reasonable cause abatements ¹		Other abatements		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	30,861,612	15,835,871	618,659	468,828	3,547,727	10,079,006	26,695,226	8,608,563
Individual income tax	19,403,045	4,372,098	165,421	143,917	1,597,392	742,527	17,640,232	3,485,654
Delinquency	1,978,200	1,431,777	57,580	92,205	320,379	451,301	1,600,241	888,272
Estimated tax	5,978,233	1,395,369	19,098	9,986	162,293	113,185	5,796,842	1,272,198
Failure to pay	11,239,811	1,436,261	83,425	37,628	1,102,308	150,207	10,054,078	1,248,426
Bad check	199,154	14,752	4,928	1,834	6,416	2,747	187,810	10,171
Fraud	1,786	65,282	28	1,668	427	13,193	1,331	50,421
Negligence	642	24,649	306	580	4,456	9,857	-4,120	14,212
Other ²	5,219	4,007	56	17	1,113	2,037	4,050	1,953
Corporation income tax ³	813,623	943,903	13,247	47,297	124,997	485,008	675,379	411,598
Delinquency	132,780	250,725	5,340	27,480	16,647	184,587	110,793	38,658
Estimated tax	333,416	289,575	1,060	5,214	20,889	111,684	311,467	172,677
Failure to pay	342,038	181,486	6,637	11,628	87,140	122,219	248,261	47,638
Bad check	3,099	5,090	199	2,936	191	872	2,709	1,283
Fraud	225	9,566	--	--	26	1,103	199	8,463
Negligence	38	154,601	--	--	4	50,749	34	103,852
Other	2,027	52,861	11	39	100	13,795	1,916	39,027
Employment taxes ⁴	9,491,416	6,861,456	348,029	78,764	1,548,618	3,054,488	7,594,769	3,728,204
Delinquency	1,449,266	691,445	44,366	50,665	149,683	253,982	1,255,217	386,798
Failure to pay	3,738,523	386,121	63,343	16,122	728,503	124,199	2,946,677	245,800
Federal tax deposits	4,209,620	5,758,696	236,352	4,667	666,715	2,672,019	3,306,553	3,082,009
Bad check	92,199	18,592	3,905	7,195	3,322	3,268	84,972	8,129
Fraud	285	2,687	2	2	22	76	261	2,609
Negligence	15	1	--	--	58	50	-43	-48
Other	1,508	3,914	61	113	315	894	1,132	2,907
Excise taxes ⁵	462,869	298,648	37,476	116,735	73,927	60,686	351,466	121,227
Delinquency	145,322	27,712	4,382	2,213	9,100	3,688	131,840	21,810
Daily delinquency	61,357	174,058	27,520	98,899	14,878	37,579	18,959	37,580
Estimated tax	8,613	3,752	23	29	898	1,091	7,692	2,632
Failure to pay	232,427	11,899	4,448	1,405	47,032	3,430	180,947	7,065
Federal tax deposits	10,578	58,535	1,055	14,131	1,727	13,608	7,796	30,796
Bad check	4,397	442	48	58	173	254	4,176	130
Fraud	65	15,058	--	--	83	858	-18	14,200
Negligence	--	--	--	--	20	3	-20	-3
Other	110	7,191	--	--	16	175	94	7,017
Estate and gift tax ⁶	32,378	332,457	3,792	38,707	18,222	246,268	10,364	47,482
Delinquency	11,515	226,036	1,531	27,004	5,960	174,710	4,024	24,322
Failure to pay	20,222	95,280	2,185	10,559	12,066	69,291	5,971	15,430
Bad check	392	804	66	482	65	389	261	-67
Fraud	2	--	1	617	12	509	-11	-1,126
Negligence	8	6,413	--	--	4	23	4	6,389
Other	239	3,925	9	44	115	1,347	115	2,534
All other taxes ⁷	512,379	1,949,875	50,694	43,408	160,201	5,213,318	301,484	13,675
Delinquency	192,852	1,891,410	39,842	39,593	53,174	1,870,846	99,836	-19,029
Estimated tax	114,109	26,672	638	678	9,704	7,363	103,767	18,631
Failure to pay	199,851	23,563	6,617	2,807	95,557	10,479	97,677	10,277
Bad check	4,180	369	3,593	297	236	65	351	7
Negligence	4	420	--	--	--	--	4	420
Missing information	723	624	--	--	1,443	3,324	-720	-2,700
Other	660	6,817	4	33	87	715	569	6,068
Non-return taxes ⁸	145,902	1,077,435	--	--	24,370	276,711	121,532	800,724

See notes and footnotes following the last table.

Table 27 -- Chief Counsel Workload, by Office and Type of Case or Activity

Office and type of case or activity	Cases pending October 1, 1999 ^f	Cases received	Cases closed	Cases pending October 1, 2000
	(1)	(2)	(3)	(4)
Total Chief Counsel	79,404	79,691	98,457	60,638
Office of Chief Counsel and Deputy Chief Counsel: ¹				
Total	201	140	153	188
Guidance and assistance	198	140	152	186
Tax law enforcement and litigation	3	--	1	2
Other legal services for the Internal Revenue Service	--	--	--	--
Miscellaneous ²	--	--	--	--
Corporate: ³				
Total	290	802	759	333
Guidance and assistance	253	700	685	268
Tax law enforcement and litigation	35	95	67	63
Other legal services for the Internal Revenue Service	2	7	7	2
Miscellaneous ²	--	--	--	--
Criminal Tax: ⁴				
Total	6,543	5,167	1,242	10,468
Guidance and assistance	14	145	90	69
Tax law enforcement and litigation	6,453	4,898	1,121	10,230
Other legal services for the Internal Revenue Service	1	12	10	3
Miscellaneous ²	75	112	21	166
Financial Institutions and Products ⁵				
Total	559	829	851	537
Guidance and assistance	515	718	758	475
Tax law enforcement and litigation	44	100	85	59
Other legal services for the Internal Revenue Service	--	11	8	3
Miscellaneous ²	--	--	--	--
General Legal Services: ⁶				
Total	2,409	4,206	4,191	2,424
Guidance and assistance	9	3	10	2
Tax law enforcement and litigation	6	1	4	3
Other legal services for the Internal Revenue Service	2,394	4,202	4,177	2,419
Miscellaneous ²	--	--	--	--
Income Tax and Accounting: ⁷				
Total	3,430	6,796	6,468	3,758
Guidance and assistance	3,100	6,251	6,168	3,183
Tax law enforcement and litigation	327	529	287	569
Other legal services for the Internal Revenue Service	3	16	13	6
Miscellaneous ²	--	--	--	--
International:				
Total	1,537	1,714	1,621	1,630
Guidance and assistance	1,196	1,260	1,141	1,315
Tax law enforcement and litigation	305	423	445	283
Other legal services for the Internal Revenue Service	36	31	35	32
Miscellaneous ²	--	--	--	--

See notes and footnotes following the last table.

Table 27 -- Chief Counsel Workload, by Office and Type of Case or Activity--Continued

Office and type of case or activity	Cases pending	Cases	Cases	Cases pending
	October 1, 1999 ^f	received	closed	October 1, 2000
	(1)	(2)	(3)	(4)
Passthroughs and Special Industries: ⁸				
Total	2,523	2,491	3,136	1,878
Guidance and assistance	2,160	2,022	2,821	1,361
Tax law enforcement and litigation	360	455	307	508
Other legal services for the Internal Revenue Service	2	14	8	8
Miscellaneous ²	1	--	--	1
Procedure and Administration: ⁹				
Total	3,154	4,173	4,649	2,678
Guidance and assistance	351	820	662	509
Tax law enforcement and litigation	1,004	1,421	1,618	807
Other legal services for the Internal Revenue Service	1,797	1,932	2,369	1,360
Miscellaneous ²	2	--	--	2
Tax Exempt and Government Entities: ¹⁰				
Total	749	2,078	1,367	1,460
Guidance and assistance	277	1,045	726	596
Tax law enforcement and litigation	469	1,010	627	852
Other legal services for the Internal Revenue Service	3	23	14	12
Miscellaneous ²	--	--	--	--
Other: ¹¹				
Total	1,801	3,567	5,153	215
Guidance and assistance	981	925	1,816	90
Tax law enforcement and litigation	802	2,617	3,295	124
Other legal services for the Internal Revenue Service	15	28	42	1
Miscellaneous ²	3	-3	--	--
Regional Counsel, total ¹²	56,208	47,728	68,867	35,069
Guidance and assistance	295	544	627	212
Tax law enforcement and litigation	55,387	46,883	67,602	34,668
Other legal services for the Internal Revenue Service	240	472	585	127
Miscellaneous ²	286	-171	53	62

See notes and footnotes following the last table.

Table 28 -- Chief Counsel Workload: Tax Litigation, by Type of Case ¹

Type of case	Pending as of October 1, 1999 ²	Received	Closed	Pending as of October 1, 2000 ²
	(1)	(2)	(3)	(4)
Total cases	28,496 ^r	21,860	28,095	22,222
Tax Court cases:				
Number of cases	21,949	13,698	19,149	16,609
Tax and penalty in dispute (millions of dollars)	32,811	3,415	6,792	28,969
Tax and penalty on decision:				
Total (millions of dollars)	N/A	N/A	1,924	N/A
Default or dismissed (millions of dollars)	N/A	N/A	413	N/A
Settled (millions of dollars)	N/A	N/A	933	N/A
Tried and decided (millions of dollars)	N/A	N/A	578	N/A
Tax Court cases on appeal:				
Number of cases	473	N/A	N/A	472
Tax and penalty (decided or pending) cases (millions of dollars)	1,112	N/A	N/A	1,944
Refund cases:				
Number of cases	1,956	389	628	1,587
Tax in cases (millions of dollars)	5,318	1,205	479	5,738
Tax protected ³				
Total (millions of dollars)	N/A	N/A	31	N/A
District Court (millions of dollars)	N/A	N/A	28	N/A
Claims Court (millions of dollars)	N/A	N/A	4	N/A
Refund cases on appeal (decided or pending):				
Number of cases	166	N/A	N/A	165
Tax and penalty (decided or pending) cases (millions of dollars)	638	N/A	N/A	870
Number of non-docketed and other tax litigation cases	3,952 ^r	7,773	8,318	3,389

See notes and footnotes following the last table.

Table 29 -- Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 1999 and 2000

[Money amounts are in thousands of dollars]

Budget activity	Total		Personnel compensation and benefits ¹		Other ²	
	1999	2000	1999	2000	1999	2000
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	8,269,387	8,258,423	5,609,412	5,806,720	2,659,975	2,451,702
Processing, administration, and management:						
Total	3,205,330	3,339,463	1,991,807	2,176,655	1,213,523	1,162,808
Submission Processing	914,135	923,813	615,758	631,404	298,377	292,409
Telephone and Correspondence	856,980	979,172	829,711	956,561	27,269	22,611
Document Matching	61,011	50,000	60,953	49,986	58	14
Management Services	636,596	673,448	390,009	452,619	246,587	220,829
Inspection	102,700	N/A	89,017	N/A	13,683	N/A
Taxpayer Advocate Services	N/A	90,531	N/A	82,778	N/A	7,752
Rent and Utilities	633,908	622,500	6,359	3,306	627,549	619,194
Tax law enforcement:						
Total	3,131,812	3,280,662	2,894,628	2,971,558	237,184	309,104
Tax Fraud and Financial Investigations	362,753	379,369	324,560	326,315	38,193	53,055
Examination	1,688,267	1,865,836	1,565,600	1,677,802	122,667	188,034
Chief Counsel	223,727	225,439	212,440	213,370	11,287	12,070
Employee Plans and Exempt Organizations	137,111	151,128	130,945	137,054	6,166	14,074
Statistics of Income	25,727	26,153	25,092	25,343	635	810
Collection	694,227	632,736	635,991	591,675	58,236	41,061
Earned income tax credit ³	140,490	139,708	104,593	103,505	35,897	36,202
Information systems:						
Total	1,791,755	1,498,590	618,384	555,002	1,173,371	943,588
Operations and Maintenance ⁴	911,598	1,278,604	348,011	530,147	563,587	748,458
Year 2000 (Y2K) Compliance ⁵	579,924	217,899	147,865	22,809	432,059	195,090
Information Systems Appropriation (ISY) Investments ⁶	300,233	2,087	122,508	2,046	177,725	41

See notes and footnotes following the last table.

Table 30 -- Internal Revenue Costs, Collections, Employees, and U.S. Population, Fiscal Years 1971-2000

Fiscal year	Operating costs ¹	Gross collections ²	Cost of collecting \$100	U.S. population (thousands) ³	Tax per capita ³	Average positions realized ⁴		
						National		
						Total	Office	Field
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1971	981,065,297	191,647,198,138	0.51	207,053	925.59	68,972	4,358	64,614
1972	1,127,390,411	209,855,736,878	0.54	208,846	1,004.83	68,549	4,134	64,415
1973	1,162,009,945	237,787,204,058	0.49	210,410	1,130.11	74,170	4,505	69,665
1974	1,312,894,661	268,952,253,663	0.49	211,901	1,269.24	78,921	4,310	74,611
1975	1,584,711,486	293,822,725,772	0.54	213,559	1,375.84	82,339	4,531	77,808
1976 ⁵	1,667,311,689	302,519,791,922	0.55	215,142	1,406.14	84,264	4,732	79,532
1977	1,790,588,738	358,139,416,730	0.50	217,329	1,647.91	83,743	4,994	78,749
1978	1,962,129,287	399,776,389,362	0.49	219,033	1,825.19	85,329	4,919	80,410
1979	2,116,166,276	460,412,185,013	0.46	220,999	2,083.32	86,168	4,978	81,190
1980	2,280,838,622	519,375,273,361	0.44	228,231	2,275.66	87,464	5,114	82,350
1981	2,465,468,704	606,799,103,000	0.41	230,613	2,631.24	86,156	5,110	81,046
1982	2,626,338,036	632,240,505,595	0.42	232,962	2,713.92	82,857	5,098	77,759
1983	2,968,525,840	627,246,792,581	0.47	235,225	2,666.58	83,603	4,357	79,246
1984	3,279,067,495	680,475,229,453	0.48	237,454	2,865.71	87,635	5,327	82,308
1985	3,600,952,523	742,871,541,283	0.48	239,714	3,098.99	92,259	5,454	86,805
1986	3,841,983,050	782,251,812,225	0.49	241,995	3,232.51	95,880	5,361	90,519
1987	4,365,816,254	886,290,589,996	0.49	244,344	3,627.22	102,189	6,253	95,936
1988	5,035,543,000	935,106,594,000	0.54	246,329	3,796.17	114,875	6,934	107,941
1989	5,198,546,063	1,013,322,133,000	0.51	249,412	4,062.84	114,758	7,895	106,863
1990	5,440,417,630	1,056,365,651,631	0.52	250,205	4,222.00	111,962	7,459	104,503
1991	6,097,627,226	1,086,851,401,315	0.56	253,432	4,288.53	115,628	8,286	107,342
1992	6,536,336,443	1,120,799,558,292	0.58	256,219	4,374.38	116,673	9,333	107,340
1993	7,077,985,000	1,176,685,625,083	0.60	259,015	4,542.92	113,460	9,320	104,140
1994	7,245,344,000	1,276,466,775,871	0.57	261,348	4,884.17	110,665	9,467	101,198
1995	7,389,692,000	1,375,731,835,498	0.54	263,717	5,216.70	112,024	9,738	102,286
1996	7,240,221,000	1,486,546,674,000	0.49	266,210	5,584.11	106,642	8,766	97,876
1997	7,163,541,000	1,623,272,071,000	0.44	268,779	6,039.43	101,703	7,837	93,866
1998	7,564,661,000	1,769,408,739,000	0.43	271,319	6,521.50	98,037	7,468	90,569
1999	8,269,387,000	1,904,151,888,000	0.43	273,672	6,957.79	98,730	8,078	90,652
2000	8,258,423,000	2,096,916,925,000	0.39	276,083	7,595.24	97,074	(⁶)	(⁶)

See notes and footnotes following the last table.

Table 31 -- Internal Revenue Service Personnel Summary, by Office and Type of Personnel, Fiscal Years 1999 and 2000

Office and type of personnel	Average positions realized ¹		Number of employees at close of year	
	1999	2000	1999	2000
	(1)	(2)	(3)	(4)
Internal Revenue Service, total	98,730	97,074	97,526	96,092
Permanent	82,200	80,370	82,350	81,428
Temporary	16,530	16,704	15,176	14,664
National Office	8,078	N/A	8,516	N/A
Field offices	90,652	N/A	89,010	N/A
Collection	11,314	9,901	11,247	10,678
Revenue officers	6,484	5,536	6,399	6,028
Other	4,830	4,365	4,848	4,650
Examination	20,506	20,419	20,427	20,832
Revenue agents	13,037	12,527	13,022	12,828
Tax auditors	1,924	1,689	1,880	1,698
Other	5,545	6,203	5,525	6,306
Employee Plans and Exempt Organizations	1,991	1,921	1,946	2,115
Technical	1,304	1,402	1,325	1,592
Other	687	519	621	523
Appeals	2,144	2,048	2,147	1,911
Officers	1,128	1,076	1,107	1,006
Other	1,016	972	1,040	905
Tax Fraud and Investigation	4,264	4,097	4,129	4,065
Special agents	2,640	2,528	2,849	2,746
Other	1,624	1,569	1,280	1,319
Chief Counsel	2,564	2,389	2,603	2,394
Compliance Research and Statistics of Income	916	865	887	787
Customer Service ²	22,290	21,893	23,501	19,019
Document Matching	1,548	1,215	1,373	1,336
Information Systems	6,769	7,168	7,596	7,559
Inspection ³	1,055	N/A	229	N/A
International	472	393	505	322
Management Services ⁴	6,983	7,247	7,207	8,820
Submission Processing	15,914	15,891	13,729	13,721
Taxpayer Advocate Program and Taxpayer Education	(²)	1,627	(²)	2,533

See notes and footnotes following the last table.

Table 32 -- Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender

Item	Total	White, not of Hispanic origin		Black, not of Hispanic origin		Hispanic		Asian-American or Pacific Islander		American Indian or Alaskan Native		
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Internal Revenue Service, total ¹	113,001	28,625	44,034	5,191	21,710	2,615	6,401	1,445	2,022	267	691	
Civilian labor force (percentage) ²	100.0	42.6	35.3	4.9	5.4	4.8	3.3	1.5	1.3	0.3	0.3	
Federal civilian labor force (percentage) ³	100.0	41.4	28.4	6.4	10.6	3.8	2.8	2.5	2.0	1.0	1.2	
IRS labor force (percentage)	100.0	25.4	39.1	4.6	19.2	2.3	5.7	1.3	1.8	0.2	0.6	

See notes and footnotes following the last table.

General Notes

N/A - Not applicable.

n.a. - Not available.

r - Revised.

NOTE: Detail may not add to totals because of rounding. For tables with historical data, all amounts are in current dollars.

Footnotes

Table 1

1. Excludes excise taxes paid to the Customs Service and Bureau of Alcohol, Tobacco and Firearms. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.
 2. Principal and interest paid on refunds. Refunds include overpayment refunds, refunds resulting from examination activity, and for earned income tax credits. See also Table 9, footnote 1.
 3. Less than 0.05 percent.
 4. Collections also include Presidential Election Campaign Fund contributions of \$61.0 million in Fiscal Year 1999 and \$60.7 million in Fiscal Year 2000.
 5. Collections of individual income tax are not reported separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).
- alcohol, tobacco, and firearms. These returns are filed with the Bureau of Alcohol, Tobacco and Firearms. Also excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1). Includes individual estimated income tax forms and supplemental documents (footnote 10).
2. Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organization.
 3. Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." "Other" is comprised of Forms 1040C (departing alien); 1040NR (nonresident alien); 1040PC (Forms 1040, 1040A, and 1040EZ, for which an IRS-approved computer software-generated compressed format was used); and 1040PR/SS (self-employment tax for Puerto Rico and for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). Forms 1040X (amended returns) are excluded (see Supplemental documents in this table).
 4. Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly.
 5. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of corporation income tax returns (except amended returns, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Forms 1120X (amended returns) are included in Supplemental documents.
- Excludes Forms 990-T (tax-exempt organization business income tax) included under tax-exempt organization, although tax collected on these returns is included under corporation income tax in other tables.
6. Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 942PR (employer returns for household employees, Puerto Rico); 943 (agricultural employer returns) and 943PR (agricultural employer

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R

Table 2

1. Excludes excise tax returns used to report taxes on

- returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).
7. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990-T is included under corporation income tax in other tables.)
 8. Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan).
 9. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
 10. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals) except electronic returns; 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).
- SOURCE: Headquarters, Operations, Research, Analysis, and Statistics of Income N:ADC:R:P

Table 3 (4)

1. Excludes excise tax returns used to report taxes on alcohol, tobacco, and firearms. These returns are filed with the Bureau of Alcohol, Tobacco and Firearms. Also excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1).
2. Includes Forms 1040 ("long form"); 1040A and 1040EZ ("short forms"); 1040C (departing alien); 1040NR (nonresident alien); 1040PC (Forms 1040, 1040A, and 1040EZ, for which an IRS-approved computer software-generated compressed format was used); and 1040PR/SS (self-employment tax, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). Excludes Forms 1040X (amended individual income tax), included in column 14, and 1040ES (estimated tax), which is shown separately in column 3.
3. Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns (except amended corporation income tax, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Forms 1120X (amended returns) are included in column 14.

Excludes Forms 990-T (tax-exempt organization business income tax) included in column 11, although tax collected on these returns is included under corporation income tax in other tables.
4. Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 942PR (employer returns for household employees, Puerto Rico); 943 (agricultural employer returns) and 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).
5. Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990T is included under corporation income tax in other tables.)
6. Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan).
7. Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and

11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

8. Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals) except electronic returns; 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).
9. For individual and estate or trust income tax, includes returns filed from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad; returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees; and returns filed by other U.S. citizens or residents abroad. For corporations and partnerships, includes returns of domestic and foreign businesses whose principal office was outside the United States; also includes returns of domestic corporations claiming a U.S. possessions tax credit, regardless of the location of the principal office. For estate tax, includes returns for U.S. citizen or resident decedents who were domiciled abroad at time of death and returns of nonresident alien decedents. For gift tax, includes returns filed by donors with overseas addresses, including returns filed from Puerto Rico or U.S. possessions and from Army Post Office or Fleet Post Office addresses by members of the armed forces stationed abroad. For excise taxes, includes returns filed by payers with foreign addresses, including returns filed from Puerto Rico and U.S. possessions and from Army Post Office or Fleet Post Office addresses. For tax-exempt organizations and employee plans, includes returns of domestic and foreign organizations and of employee plans, with foreign addresses, including Puerto Rico and U.S. possessions. For supplemental documents, includes returns with foreign addresses, including Puerto Rico and U.S. possessions.

NOTE: Classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the

State in which the individual "resided."

SOURCE: Headquarters, Operations, Research, Analysis, and Statistics of Income N:ADC:R:P

Table 4 (5)

1. Federal/State TeleFile (for 'short form') is an enhancement to the IRS TeleFile system that allows a taxpayer to file Federal and State tax returns in one call. The interactive computer system allows the taxpayer to file using a touch-tone telephone. Federal/State TeleFile established procedures follow those set by the Federal/State E-File Program. The taxpayer profile for eligibility follows that of the TeleFile Program. For example, Federal/State TeleFile is available to single and married persons filing jointly who would ordinarily file Form 1040EZ and live at the same address printed on their IRS TeleFile Tax Record.
2. Online is an IRS e-file option that allows taxpayers to prepare and file tax return(s) using a personal computer. Anyone with a personal computer, modem, and the tax preparation software available at local computer retailers or through the Internet web sites for various online filing companies may transmit a tax return(s) to IRS via an online filing company (online service provider or transmitter). The option accommodates the basic individual income tax returns and forms/schedules associated with the traditional electronic filing program (IRS e-file Using a Tax Professional) and allows an individual to file a maximum of five tax returns and transmit the information to IRS through an online filing company.
3. Practitioner-accepted are those cases where a taxpayer takes a return to an approved electronic return originator (ERO), who in many cases, is also the preparer of the return (e.g., authorized IRS e-file provider). An authorized IRS e-file provider can be a preparer, transmitter, software developer, service bureau, or electronic return originator/preparer/ return collector.

NOTE: In general, classification by State is based on taxpayer's address (or in the case of individuals owning businesses, the location of the principal office or place of business). However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual "resided."

SOURCE: Wage and Investment Division, Diversified Research W:E:DEF:RA

Table 5 (6)

1. Excludes most payments made directly to the Bureau of Public Debt.
2. The sum of advance earned income credit and earned income credit refunds as shown in Table 9.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 6 (8)

1. Classification by State is usually based on taxpayer's address or in the case of businesses, the location of the principal office or place of business. However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could each have been located in a State other than the State in which the individual resided. Tax collections shown for various States, therefore, do not indicate the Federal tax burden of each, since, in many instances, taxes are collected in one State from residents of, or operations in, another. For example, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State(s). Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s). See also footnotes 6 and 7, below.
2. Excludes excise taxes collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
3. Includes tax-exempt organization business income taxes totaling \$674.8 million, of which \$553.6 million were from the tax (Forms 990-T) on "unrelated business income."
4. Collections of individual income tax (withheld and not withheld) include old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self Employment Insurance Contributions Act or SECA. See also Table 1, footnote 5.
5. Includes estimated tax, shown separately in other tables. Also, includes estate and trust income tax collections of \$16.7 billion.
6. For individuals, estates, or trusts, includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations and partnerships, includes domestic and foreign businesses whose principal office was outside the United States; also includes domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office.
7. Includes tax payments made to banks under the Federal Tax Deposit (FTD) system that had not been classified by State, as of the end of the fiscal year because they had not yet been applied to taxpayer accounts. Also includes credits allowable on income tax returns for certain gasoline, diesel fuel, and special motor fuel tax payments and for excess payments under the Federal Unemployment Tax Act or FUTA. In addition, includes that portion of the tax designated by individual income taxpayers for the Presidential Election Campaign Fund; such amounts are not really tax collections as such, inasmuch as they do not affect the individual's tax liability. Transfer of amounts to this fund was made on a national basis only. For purposes of the statistics, however, such designations are included in the totals by State.

NOTE: Amounts include adjustments to prior years made in Fiscal Year 2000. Negative amounts result when such adjustments exceeded current-year receipts.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 7 (9)

1. Starting with Fiscal Year 1988 (for alcohol and tobacco taxes) and the second quarter of Fiscal Year 1991 (for taxes on firearms), totals exclude these excise taxes, now collected by the Bureau of Alcohol, Tobacco and Firearms and the Customs Service. Previously, these taxes were collected by the Internal Revenue Service.
2. Includes tax-exempt organization business income taxes.
3. Includes income tax on estates and trusts; excludes employment taxes.

4. Collections of individual income tax are not reported separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self Employment Insurance Contributions Act or SECA. See Table 1 and footnote 5 for that table for further explanation.
5. Includes taxes for old-age, survivors, disability, and hospital insurance (OASDHI), unemployment insurance, and railroad retirement.
6. Represents fiscal year transitional period, July through September 1976, resulting from fiscal year redefinition. Fiscal Year 1976 covered July 1975 through June 1976 (earlier years were similarly defined). Fiscal Year 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 8 (11)

1. Includes excise tax refunds made by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Other refunds or credits," below.
2. Includes refunds of tax on business income of tax-exempt organizations.
3. Counts of the small number of "Other refunds or credits" for individual income tax and employment taxes (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.
4. Includes "earned income credit" refunds (after advance payments and offsets), included in the data by State and also shown below in this table as an information item. Also includes 294,784 refunds of estate and trust income taxes and 29.2 million issued through direct deposit, not shown separately. However, counts of the small number of advance earned income credit refunds and of unclassified refund reversals under "Other refunds or credits" (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, counts of the number of excess FICA credits under "Other refunds or credits (see below in this table) were unavailable at time of publication and are, therefore, not reflected in the totals.
6. Includes credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below in this table under "Other refunds or credits." See footnote 8.
7. For individual income tax refunds and refunds of income taxes of estates or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses of members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office.
8. Data by State exclude refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Funds and credits and claims for excess payments on gasoline and lubricating oil excise taxes. This reclassification can result in negative numbers. However, these excise tax refunds are included in the total and are shown separately below under "Other refunds or credits."
9. The small number of excess payments under the Federal Old-Age, Survivors, and Disability and Hospitalization (OASDHI) Trust Funds for the Federal Insurance Contributions Act (FICA) was unavailable at time of publication and is, therefore, not reflected in the totals.
10. Includes refunds issued in September 2000, minus refund reversals received in September that were not classified before September 30, 2000 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year. While the

amounts in Table 9 do agree, the corresponding small number of unclassified individual income tax refunds to which the amounts were associated was unavailable at time of publication and is, therefore, not reflected in the refunds totals in this table.

11. Information item. Earned income credit refunds are also included in total individual income tax refunds and in the data by State.

NOTE: In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Moreover, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7, above.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R

Table 9 (13)

1. Includes \$2.6 billion in interest, of which \$2.0 billion were paid to corporations and \$0.6 billion to individuals. Also includes refunds resulting from examination activity.
2. Total includes excise tax refunds by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, shown as a separate subtotal under "Other refunds or credits," below.
3. Includes refunds of tax on business income of tax-exempt organizations.
4. Includes earned income credit refunds (after advance payments and offsets), shown as a separate subtotal, below, in this table. Also includes (a) refunds paid on estate and trust income tax returns totaling \$1.8 billion (including interest paid of \$43.6 million) and (b) direct deposit refunds of individual income tax totaling \$60.5 billion. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ), excluding earned income credit refunds, was \$1,634. Including earned income credit refunds, the average individual income tax refund was \$1,722.
5. Includes refunds of income tax withheld and refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employ-

ment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).

6. Data by State include credits and claims for gasoline and lubricating oil, except that excess credits and claims are included below under "other refunds or credits." See footnote 9.
7. For individuals, estates, or trusts, includes refunds issued to Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; to other U.S. citizens abroad; and to residents of Puerto Rico with either income from sources outside Puerto Rico or with income earned as U.S. Government employees. For corporations, includes refunds issued to domestic and foreign businesses whose principal office was outside the United States; also includes refunds issued to domestic corporations claiming a U.S. possessions tax credit, regardless of location of the principal office.
8. Amounts include adjustments to prior years made in Fiscal Year 2000. Negative amounts result when such adjustments exceeded refunds made in the current year.
9. Includes refunds of individual or corporation income taxes reclassified as excise taxes for inclusion in the Highway and Airport and Airways Trust Fund. In addition, includes credits and claims for excess payments on gasoline and lubricating oil excise taxes.
10. Includes refunds issued in September 2000, minus refund reversals received in September that were not classified before September 30, 2000 (the end of the fiscal year). For accounting and comparative purposes, data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.
11. Information item. Earned income credit refunds are also included in total individual income tax refunds and in the data by State.

NOTES: In general, classification by State is based on the taxpayer's address or, in the case of businesses, the location of the principal office or place of business. However, some individuals may have used the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. However, such addresses could have been located in a State other than the State in which the individual resided. See also footnote 7.

Amounts include adjustments to prior years made in Fiscal Year 2000. Negative amounts result when such adjustments exceeded refunds made in the current year.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R

Table 10 (14)

1. In general, examination activity may be associated with returns filed in the previous calendar year. However, this relationship is only approximate. Therefore, for some categories, there are either no returns or a smaller number of returns filed in Calendar Year 1999, compared to the number with examination activity in Fiscal Year 2000 (as indicated by data in other columns).
2. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
3. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.
4. Not computed.
5. Comprises all returns except those of tax-exempt/government entity organizations and employee plans and those returns shown as Employment, Employment revenue officer examiners, Excise, and Other taxable returns.
6. Form 1040A is one of the two IRS individual income tax return "short forms."
7. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
8. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."
9. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were

subject to tax and are included in "other taxable returns" in this table. Otherwise, they are included in "nontaxable returns." Total for corporations also excludes certain other types of corporations, which are also included in "other taxable returns" described in footnote 12, below.

10. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
11. Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, examination data for them are only available starting with that year.)
12. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 9); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.
13. Includes Form 1120-DISC (domestic international sales corporations); Form 1120-IC-DISC (interest-charge domestic international sales corporations); Form 1066 (real estate mortgage investment conduits); and certain other returns filed by "flow through" entities, such as partnerships (Form 1065), S corporations (Form 1120S), except as noted in footnote 9, and certain others, that have tax consequences applicable to the partners, shareholders, or other owners, as well as certain other returns. Excludes returns of tax-exempt/government entity organizations.
14. Includes most Form 1120S returns (S corporations that are nontaxable; see also footnotes 9 and 12).

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 11 (15)

1. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others shown as nontaxable in Table 10 or mentioned in Table 10, footnote 13.
2. Included in the grand total, but not in the detail, are 281 returns with \$4,658,000 in unagreed additional tax that were examined by tax examiners.
3. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' proce-

dures.” Tax auditors are Compliance personnel who are required to have 9 hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.

4. Included in the grand total for revenue agents (non-CEP), but not in the detail, are 8 returns with \$228,000 in unagreed additional tax that were examined by tax examiners.
5. Included in the grand total for tax auditors, but not in the detail, are 273 returns with \$4,430,000 in unagreed additional tax that were examined by tax examiners.
6. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
7. Form 1040A is one of the two IRS individual income tax return “short forms.”
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes “business or profession net income,” but not “business or profession net loss.”
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for “total gross receipts.”
10. Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in “other taxable returns” in this table. Total for corporations also excludes certain other types of corporations, which are included in “other taxable returns,” described in footnote 13, below.
11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
12. Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, examination data for them are only available starting with that year.)
13. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 12 (17)

1. Protection of the revenue base comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax.
2. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others shown as nontaxable in Table 10 or mentioned in Table 10, footnote 13.
3. Included in the grand total, but not in the detail, are 135 returns with \$1,226,000 protected that were examined by tax examiners.
4. CEP (Coordinated Examination Program) covers “a taxpayer, and its effectively controlled entities, that warrants application of ‘team examination’ procedures.” Also included in Non-CEP total, but not in the detail, are 5 returns with \$43,000 protected that were examined by tax examiners. Tax auditors are Compliance personnel who are required to have 9 hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.
5. Included in the grand total for tax auditors, but not in the detail, are 130 returns with \$1,184,000 protected that were examined by tax examiners.
6. Excludes excise tax returns filed with the Customs Service and the Bureau of Alcohol, Tobacco and Firearms.
7. Form 1040A is one of the two IRS individual income tax return “short forms.”
8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes “business or profession net income,” but not “business or profession net loss.”
9. Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for “total gross receipts.”

10. Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 13.
 11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
 12. Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, examination data for them are only available starting with that year.)
 13. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.
5. Included in the grand total for tax auditors, but not in the detail, are 472 returns with \$1,302,000 in recommended refunds that were examined by tax examiners.
 6. Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
 7. Form 1040A is one of the two IRS individual income tax return "short forms."
 8. TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
 9. Schedule C returns are filed by nonfarm sole proprietors; Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."
 10. Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 13.
 11. Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
 12. Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, data for them are only available starting with that year.)
 13. Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 13 (18)

1. Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others shown as nontaxable in Table 10 or mentioned in Table 10, footnote 13.
 2. Included in the grand total, but not in the detail, are 482 returns with \$1,364,000 in recommended refunds that were examined by tax examiners.
 3. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.
 4. Included in the grand total for revenue agents (non-CEP), but not in the detail, are 10 returns with \$62,000 in recommended refunds that were examined by tax examiners.
1. For the types of returns included, see the list in Table 15 and the footnotes to that table.
 2. In general, examination activity may be associated with returns filed in the previous calendar year.

SOURCE: Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Table 14 (19) Revised

However, this relationship is only approximate.

3. The number of returns processed excludes Welfare Benefit Plans and Fringe Benefit Plans, which had been included in previous years' *Data Books*. These returns are processed by the Department of Labor and are not subject to examination by IRS. In Calendar Year 1999, some 102,770 welfare benefit plans and 257,277 fringe benefit plans were processed.
4. CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures."
5. Non-CEP recommended additional tax for tax-exempt organizations was significantly impacted by two closures resulting in \$250.4 million in recommended additional tax (74.0 percent of the total dollars recommended for the year).

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 15 (20)

1. Tax-exempt organization returns (Forms 990 and the 990EZ "short" form), other than private foundations or farmers' cooperatives.
2. Private foundations (Form 990PF), split-interest trusts (Form 5227), and trust accumulations of certain charitable amounts (Form 1041A), respectively. Also, corporation income tax returns (Form 1120) of revoked private foundations.
3. Form 990C is filed by farmers' cooperatives.
4. Form 1120POL is filed by certain political organizations.
5. Tax-exempt private activity bond issues (Form 8038), government-purpose tax-exempt bond issues (Form 8038G), small tax-exempt bond issues (Form 8038GC), arbitrage rebates (Form 8038T), and carryover election of unused private activity bond volume cap (Form 8328), respectively.
6. Since related tax returns are examined in connection with an examination of returns of tax-exempt organizations or employee plans, data for them are excluded in Tables 10-13.
7. Includes employer's unemployment tax (Form 940), employer returns for income and Social Security tax withheld and advance earned income credit payments (Form 941), household employee tax (Form 942),

agricultural employee tax (Form 943), other income tax withholding (Form 945) and foreign employee tax (Form 1042).

8. Form 990-T is the tax-exempt organization business income tax return.
9. Form 4720 reports the excise tax on certain charities.
10. Related individual (Form 1040 series) or corporation (Form 1120 series) income tax returns adjusted as a result of examination of tax-exempt organization return. See also footnote 6, above.
11. Form 11-C reports Wagering Occupational Tax/ Register and Form 730 reports Wagering Excise Tax. These returns were previously included with "Forms 1040 and 1120 adjusted".
12. Form 5500 is for employee benefit plans with 100 or more participants.
13. Form 5500C/R is for employee benefit plans with fewer than 100 participants.
14. Form 5500EZ is for one-participant pension benefit plans.
15. Form 5330 reports initial excise taxes related to employee plans.

NOTE: Represents face-to-face examinations only. Other types of examination (correspondence examinations and document matching) do not apply to tax-exempt organization and employee plan returns.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 16 (21)

1. Includes payments from subsequent bills (notices) and payments on installment agreements.
2. Includes yield from taxpayer delinquent accounts (TDA's), deferred accounts, and non-Master File accounts (which include, for example, innocent spouse and transferee assessments).
3. Includes actions other than delinquent return investigations, such as investigations comprising (a) requests for research or assistance in an IRS examination in another jurisdiction, e.g., to contact a taxpayer or to search for taxpayer assets in that other jurisdiction; (b) specific action requests, e.g., for levy service or in final demands; (c) seizure consideration or actual seizures and summons service; and (d) determinations on whether property can be discharged from a notice

of Federal tax lien or whether such a lien can be subordinated to creditors with lower priorities. Also, in the case of taxpayers who are individuals, includes investigations comprising (e) interviews with a spouse or others to determine the collectability of tax, and, in the case of taxpayers that are businesses, includes, (f) interviews with officers to determine the collectability of tax or interviews with officers in another jurisdiction regarding trust fund recovery penalties or any other officer interviews.

SOURCE: Small Business/Self-Employed, Collection and Compliance Services S:C:CP:CW:CMIS

Table 17 (22)

1. A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1996, 1997, and 1998 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.
2. Includes only Appeals Jurisdiction cases. Excludes cases tracked by Appeals which are in Chief Counsel Jurisdiction for trial preparation.
3. Represents the actual number of cases received plus or minus transfers and adjustments for prior-year receipts.
4. Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 1999 (column 1), plus receipts (column 2), less closed cases (column 3) because of the net number of cases moved to Chief Counsel Jurisdiction during the fiscal year.
5. CEP (Large Case) source work represents cases received under the Coordinated Examination Program. This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures." CEP cases were previously included with "Field Examination" case work.

SOURCE: National Chief Appeals C:AP

Table 18 (23)

1. IRS Criminal Investigation's primary resource commitment is to develop and investigate Legal Source tax investigations. Legal Source tax investigations involve legal industries and legal occupations and more specifically, legally earned income, in which the primary motive or purpose is the violation of tax

statutes: Title 26 (tax violations) and Title 18 (tax related) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as the Questionable Refund Program (QRP) cases, unscrupulous return preparers, and frivolous filers/non-filers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.

2. IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money laundering and currency violations: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed "underground economy," are a threat to the voluntary tax compliance system.
3. Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Therefore, IRS is committed to supporting the goals and objectives of the National Drug Control Strategy in conjunction with other law enforcement agencies. IRS's primary objective in the Narcotics Related Financial Crimes Program is to reduce the profit and financial gains of narcotics trafficking and money laundering organizations that comprise a significant portion of the untaxed "underground economy."
4. Because a financial investigation involves volumes of documents and financial data, a criminal investigation may take several years to complete. For example, a criminal investigation may be initiated in one year, recommended for prosecution in another year, and convicted or acquitted in yet another year. Therefore, the data shown in cases initiated does not represent the same universe of cases shown in other actions

within a given Fiscal Year.

5. Both "information" and "indictments" are accusations. The word "information" means an accusation made by law enforcement without the intervention of a grand jury, whereas an "indictment" is an accusation made by a prosecutor and issued by a grand jury.
6. Incarcerated may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education CI:CE

Table 19 (24)

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO and Employee Plans T:EP

Table 20 (25)

1. Total is the sum of columns 4-9, which include associated section 401(k) arrangements and participants.
2. Section 401(k) arrangements and participants are reported and counted under the types of plans to which they are attached, e.g., profit-sharing or stock bonus plans, and thus are also included in columns 4-9.
3. May be overstated to the extent that employees participate in more than one plan.

SOURCE: Tax Exempt and Government Entities, Employee Plans T:EP

Table 21 (26)

1. Includes applications withdrawn by the organization; applications which failed to provide the required information; incomplete applications; IRS refusals to rule on applications; applications forwarded to other than the IRS National Office; IRS correction disposals; and other.
2. Includes private foundations.
3. These organizations are not tax-exempt, but are taxable entities for which the IRS tax-exempt organization function has program responsibility.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO

Table 22 (27)

1. Not all Section 501(c)(3) organizations are included

because certain organizations, such as churches, integrated auxiliaries, subordinate units, and conventions or associations of churches, need not apply for recognition of tax-exemption, unless they specifically request a ruling.

2. Includes private foundations.
3. Granting of tax-exempt status under Internal Revenue Code section 501(c)(20) ceased, starting with tax years beginning after June 20, 1992. (These organizations continued to be included on the IRS Exempt Organization Master File through Fiscal Year 1998.)
4. Granting of tax-exempt status under Internal Revenue Code Section 501(c)(26) was effective with tax years beginning after December 31, 1996.
5. Granting of tax-exempt status under Internal Revenue Code Section 501(c)(27) was effective with tax years beginning after August 21, 1996.
6. Granting of tax-exempt status under Internal Revenue Code Section 501(n) was effective with tax years beginning after August 21, 1996.
7. Granting of tax-exempt status under Internal Revenue Code Section 529 was effective with tax years ending after August 20, 1996.
8. These organizations are not tax-exempt, but are taxable entities for which the IRS tax-exempt organization function has program responsibility.

SOURCE: Tax Exempt and Government Entities, Exempt Organizations T:EO

Table 23 (28)

1. Outreach taxpayers assisted include taxpayers assisted through education programs, such as seminars, conferences, speeches, booths at conventions, i.e., events where groups of people attend.
2. This number was determined by using data collected from "understanding taxes" survey materials received from participating institutions.

SOURCE: Wage and Investment, Strategy and Finance, Planning and Analysis W:S:PA

Table 24 (New)

1. Provided general assistance or referred to another IRS office to complete action.
2. Relief provided by other IRS offices.

3. Tax-account-related inquiries on behalf of constituents.
4. Examples of certain penalties include late filing penalty, failure to provide correct information, failure to provide identification number, failure to file information returns, and accuracy penalty.

SOURCE: Taxpayer Advocate Service, Program Planning and Quality Division TA:PPQ

Table 25 (30)

1. Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statement); and W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns; see also footnote 3.
2. Returns filed on magnetic tape and electronic and diskette filings.
3. IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed includes interest and penalties and is after any applicable earned income tax or tax withholding credit adjustments.
4. Under the nonfiler "substitute for return" program, IRS uses information from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest and penalties on the results (after prepayment credits).

SOURCE: Small Business/Self Employed, Compliance Policy, Support, Collection and Compliance Management Information Systems S:C:CP:S:CMIS.

Table 26 (29)

1. Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Additional abatements are made because of a decrease in the underlying tax.
2. Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.
3. Represents penalties associated with Forms 1120 (corporation income tax return series); 990C (farmers'

cooperatives); and 990T (tax-exempt organization business income tax).

4. Represents penalties associated with Forms 940 series (employer's unemployment tax); 941 series (employer's employment tax); 942 series (household employment tax); 943 series (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).
5. Represents penalties associated with Forms 11C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990PF (private foundation); 1041A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).
6. Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).
7. Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).
8. Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2000 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2). As a result, when abatements are subtracted from the assessments in this table, it is possible for the abatements to exceed the assessments (columns 7 and 8). When this occurred, the result is a negative frequency or amount. In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2000 totaled \$3.6 billion on individual returns and \$3.6 billion on business returns.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S

Table 27 (31)

1. Includes Special Counsel (Modernization and Strategic Planning) and Special Counsel (National Taxpayer Advocate).
2. Includes (a) cases for which a type of work is no longer done by the office shown (such cases were opened at a time when that type of work was authorized for the office, but closed after the work was reclassified or transferred to another office), and (b) cases worked on that were outside the scope of work ordinarily performed by a particular office (such work was not classified by type, as a result). A negative number for miscellaneous receipts reflects the transfer of cases to other Chief Counsel organizations in anticipation of the reorganization.
3. The Associate Chief Counsel (Corporate) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Corporate), formerly a component of the Associate Chief Counsel (Domestic).
4. The Division Counsel/Associate Chief Counsel (Criminal Tax) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Criminal Tax), a component of the former Associate Chief Counsel (Enforcement Litigation) office.
5. The Associate Chief Counsel (Financial Institutions and Products) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Financial Institutions and Products), formerly a component of the Associate Chief Counsel (Domestic).
6. The Associate Chief Counsel (General Legal Services) is a new organization activated on January 16, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (General Legal Services) formerly a component of the Associate Chief Counsel (Finance and Management).
7. The Associate Chief Counsel (Income Tax and Accounting) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Income Tax and Accounting), formerly a component of the Associate Chief Counsel (Domestic).
8. The Associate Chief Counsel (Passthroughs and Special Industries) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Assistant Chief Counsel (Passthroughs and Special Industries), formerly a component of the Associate Chief Counsel (Domestic).
9. The Associate Chief Counsel (Procedure and Administration) is a new organization activated on July 2, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Associate Chief Counsel (Enforcement Litigation).
10. The Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities) is a new organization activated on May 7, 2000, as part of the Office of Chief Counsel reorganization. The workload reported for FY 2000 includes data from its predecessor organization, the Associate Chief Counsel (Employment Benefits and Exempt Organizations).
11. Workload for unassigned cases not transferred during the Chief Counsel restructuring.
12. Data for the Regional Counsel are shown in total only. The Chief Counsel regional structure was abolished at the end of Fiscal Year 2000.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Management Division, Operations Branch CC:FM:PM:O

Table 28 (32)

1. Tax Litigation is a detailed breakout of Tax Court cases, tax cases on appeal, and non-docketed and other tax litigation data shown in Table 27 under Tax Law Enforcement and Litigation.
2. Column 1 plus column 2 minus column 3 will not equal column 4 in every instance. The difference is due to internal transfer of cases, which is not reflected in these numbers.
3. Tax protected comprises any action taken by the

Internal Revenue Service to prevent the release of funds from the U. S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Management Division, Operations Branch CC:FM:PM:O

Table 29 (33)

1. Includes salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of benefits, cost of living allowance, moving expense allowance, severance pay, and unemployment compensation payments.
2. Includes \$161,419,000 for travel; \$339,769,000 for automobiles, data processing, investigative, office, and telecommunications equipment; software; furniture and fixtures; and \$1,950,515,000 for transportation of equipment; rental payments; costs of communications, utilities, printing and reproduction, supplies and materials, and cooperative agreements; indemnity and Small Claims Act payments; and judgments and settlements.
3. The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the earned income credit program.
4. Formerly Operational Information Systems activity.
5. Year 2000 (Y2K) Compliance was not broken out as a separate budget activity until FY 1999.
6. Formerly Developmental Information Systems activity.

SOURCE: Data for both years 1999 and 2000 are actual, as shown in the *IRS FY 2001 and 2002 Congressional Justification*. Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations
N:CFO:SPB:X:O

Table 30 (35)

1. Starting with Fiscal Year 1975, represents actual IRS operating costs, exclusive of reimbursements received from other Federal agencies for services performed. While operating costs for earlier years may, in some cases, include reimbursement, the amounts involved were small and, therefore, do not affect the comparability of the data on the historical costs of collecting \$100 (column 3).
2. Starting with Fiscal Year 1988, gross collections exclude alcohol and tobacco taxes and, starting with

the second quarter of Fiscal Year 1991, exclude taxes on firearms, when responsibility for all these taxes was transferred to the Bureau of Alcohol, Tobacco and Firearms. Also, starting with Fiscal Year 1993, gross collections exclude foreign treaty money and arbitrage rebates.

3. Starting with Fiscal Year 1980, population and tax per capita were based on adjusted data on resident population plus armed forces overseas as of October 1, published by the U.S. Department of Commerce, Bureau of the Census.
4. For Fiscal Years 1972 through 1974, includes average positions for the Economic Stabilization Program; for Fiscal Year 1974, includes average positions for the Federal Energy Program. Starting with Fiscal Year 1972, excludes 3,990 average positions transferred to the Office of the Secretary of the Treasury. In addition, for the years starting with Fiscal Year 1983, data are revised to reflect methodology in 1984 for computing average positions realized in conformance with Office of Personnel Management requirements. For these reasons, data for all years are not completely comparable.
5. Represents fiscal year transitional period, July through September 1976, resulting from fiscal year redefinition. Fiscal Year 1976 covered July 1975 through June 1976 (earlier years were similarly defined). Fiscal Year 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).
6. The Internal Revenue Service discontinued the distinction between National Office and Field offices as a result of reorganization.

NOTE: Data on gross collections and operating costs have been rounded to thousands of dollars for recent years.

SOURCE: Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO: R:S

Table 31 (36)

1. Represents average positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursement received from other Federal agencies for services performed for these agencies.
2. For Fiscal Year 1999, Customer Services includes resources for the Taxpayer Advocate activity, formerly included under Taxpayer Services. Data for Fiscal Year 2000 show Taxpayer Advocate and Taxpayer Education separately.

3. For Fiscal Year 1999, responsibility for the Inspection activity was transferred from the Internal Revenue Service to the newly-created Treasury Department's Office of Inspector General for Tax Administration (TIGTA).
4. For Fiscal Year 2000, Management Services includes Support Services and Management programs.

SOURCE: Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Table 32 (37)

1. Includes full-time, part-time, and seasonal employees, as of September 30, 2000.
2. Data from U.S. Department of Commerce, Bureau of the Census.
3. Executive Branch employees as of September 30, 2000, as reported by U.S. Office of Personnel Management.

SOURCE: National Headquarters, Equal Employment Opportunity and Diversity Office NHQ:EEO

Principal Officers of the Internal Revenue Service

as of October 1, 2000

COMMISSIONER	ASSISTANT DEPUTY COM- MISSIONER	NATIONAL TAXPAYER ADVOCATE	WAGE AND INVESTMENT DIVISION
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Deputy Commissioner <i>Bob Wenzel</i>	Director, Tax Administration Coordination <i>Judith B. Tomaso</i>	Deputy National Taxpayer Advocate <i>Henry O. Lamar, Jr.</i>	Deputy Commissioner, Wage and Investment <i>John Duder</i>
Assistant Deputy Commissioner <i>David A. Mader</i>	Director, Strategic Human Resources <i>Ronald Sanders</i>	Director, Equal Employment Opportunity and Diversity <i>Paula Jones</i>	Director, Communications, Assistance, Research, and Education <i>Tyrone B. Ayers</i>
Chief, Equal Employment Opportunity and Diversity <i>Charles D. Fowler</i>	Director, Research, Analysis, and Statistics of Income <i>Vacant</i>	BUSINESS SYSTEMS MODERNIZATION EXECU- TIVE	Director, Customer Account Services <i>Ron Watson</i>
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Chief, Criminal Investigation <i>Mark E. Matthews</i>		Director, Program Management <i>John Yost</i>	
Chief Information Officer and Business Systems Modernization Executive <i>Paul J. Cosgrave</i>		Director, Quality Assurance <i>L.J. Latham</i>	
Chief, Agency-Wide Shared Services <i>Bill Boswell</i>		Director, Tax Administration <i>Steve Bayder</i>	
Chief, Communications and Liason <i>David R. Williams</i>			

TAX EXEMPT AND GOV- ERNMENT ENTITIES DIVI- SION	SMALL BUSINESS/SELF- EMPLOYED DIVISION	LARGE AND MID-SIZE BUSINESS DIVISION	APPEALS DIVISION
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Deputy Commissioner, Tax Exempt and Government Entities <i>Darlene R. Berthod</i>	Deputy Commissioner, Small Business/Self-Employed <i>Dale Hart</i>	Deputy Commissioner, Large and Mid-Size Business <i>Deborah Nolan</i>	Deputy National Chief, Appeals <i>Linda Garrard</i>
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Director, Exempt Organizations <i>Stephen T. Miller</i>	Director, Customer Service Account Services <i>John A. Ressler</i>	Director, Equal Employment Opportunity and Diversity <i>Joanne Johnson-Shaw</i>	Director, Appeals Small Business/Self-Employed and Tax Exempt Government Entities <i>John Piper</i>
Director, Government Entities <i>Edward J. Weiler</i>	Director, Compliance <i>Glenn E. Henderson</i>	Director, Financial Services and Healthcare <i>David Robison</i>	Deputy Director, Appeals Small Business/Self-Employed and Tax Exempt Government Entities <i>Christian G. Beck</i>
Director, Equal Employment Opportunity and Diversity <i>Donna Bruce</i>	Director, Management and Finance <i>Rich Morgante</i>	Director, Retailers, Food and Pharmaceuticals <i>Bob Brazzil</i>	Director, Appeals, Wage and Investment (Acting) <i>William J. Lavery</i>
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		Deputy Director, Strategy Research and Program Planning <i>Dick Teed</i>	
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		Director, Quality Assurance and Performance Management <i>Arlene Kay</i>	
		Director, Business Systems Planning <i>Julie Rushin</i>	

CRIMINAL INVESTIGATION DIVISION	INFORMATION SYSTEMS DIVISION	COMMUNICATIONS AND LIAISON DIVISION	AGENCY-WIDE SHARED SERVICES DIVISION
Chief, Criminal Investigation <i>Mark E. Matthews</i>	Chief Information Officer <i>Paul J. Cosgrave</i>	Chief, Communications and Liaison <i>David R. Williams</i>	Chief, Agency-Wide Shared Services <i>Bill Boswell</i>
Deputy Chief, Criminal Investiga- tion <i>Dennis E. Crawford</i>	Director, Equal Employment Opportunity and Diversity <i>Tedd I. Woodard</i>	Deputy Chief, Communications and Liaison <i>Vacant</i>	Deputy Chief, Agency-Wide Shared Services <i>Greg Rothwell</i>
Criminal Investigation Modern- ization Executive <i>Glenda M. Pappillion</i>	Deputy Chief Information Officer, Operations <i>Toni L. Zimmerman</i>	Director, Communications <i>Frank Keith</i>	Director, Equal Employment Opportunity and Diversity (Agency-Wide Shared Services) <i>Eddie Coleman</i>
Director, Strategy <i>Tyrone B. Barney</i>	Deputy Chief Information Officer, Systems <i>Robert F. Albicker</i>	Director, Legislative Affairs <i>Floyd Williams</i>	Director, Personnel Services <i>Rich Cronin</i>
Deputy Director, Strategy <i>Pota E. Coston</i>	Director, Security and Privacy Oversight <i>Len Baptiste</i>	Director, National Public Liaison <i>Susanne M. Sottile</i>	Director, Equal Employment Opportunity and Diversity Field Services <i>Thelma Harris</i>
Director, Operations Policy and Support <i>Johnny C. Rose</i>	Director, Strategic Planning and Client Services <i>Curt Turner</i>	Director, Governmental Liaison and Disclosure <i>Tom Marusin</i>	Director, Real Estate and Facilities Management <i>Ron Stephen (Acting)</i>
Director, Refund Crimes <i>Gary D. Bell</i>	Director, Information Resources Management <i>Leslie Lehrkinder (Acting)</i>	Privacy Advocate <i>Peggy Irving</i>	Director, Procurement <i>Jim Williams</i>
Director, Equal Employment Opportunity and Diversity <i>Michele Hamilton</i>	Director, Product Assurance <i>Renee Shaw</i>	Director, Equal Employment Opportunity and Diversity <i>Marthea Ruffin</i>	Director, Financial Services <i>Janis Landis</i>
	Director, Systems Development <i>Martin Baer</i>		
	Director, Systems Support <i>John Fay</i>		
	Director, Enterprise Operations <i>Dick Trainor</i>		
	Director, Service Center Opera- tions <i>Tom Dega</i>		
	Director, Telecommunications <i>Al Whitley</i>		
	Director, Field Operations <i>Dave Gaugler</i>		

Principal Officers of the IRS Office of Chief Counsel*as of October 1, 2000***CHIEF COUNSEL****STUART L. BROWN**

Deputy Chief Counsel (Operations)

Judith Dunn

Deputy Chief Counsel (Technical)

Richard W. Skillman

Special Counsel (Modernization and Strategic Planning)

Patrick Dowling

Special Counsel (National Taxpayer Advocate Program)

Kristen Wielobob

Special Counsel to the Chief Counsel

Michael Paup

Special Counsel to the Chief Counsel

Pamela Berry

Division Counsel/Associate Chief Counsel (Criminal Law)

Nancy J. Jardini (Acting)

Division Counsel/Associate Chief Counsel (Large and Mid-Size Business)

Linda Burke

Division Counsel/Associate Chief Counsel (Small Business/Self-Employed)

Kevin Brown (Acting)

Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)

Sarah Hall Ingram

Division Counsel/Associate Chief Counsel (Wage and Investment)

Vacant

Associate Chief Counsel (Corporate)

Jasper Cummings (Acting)

Associate Chief Counsel (Finance and Management)

Richard J. Mihelcic

Associate Chief Counsel (Financial Institutions and Products)

Lon B. Smith (Acting)

Associate Chief Counsel (General Legal Services)

Mark S. Kaizen

Associate Chief Counsel (Income Tax and Accounting)

Heather C. Maloy

Associate Chief Counsel (International)

Vacant

Associate Chief Counsel (Passthroughs and Special Industries)

Paul F. Kugler

Associate Chief Counsel (Procedure and Administration)

Deborah A. Butler

Commissioners of Internal Revenue

**OFFICE OF COMMISSIONER OF
INTERNAL REVENUE
CREATED BY ACT OF CON-
GRESS, JULY 1, 1862.**

George S. Boutwell <i>Massachusetts</i> July 17, 1862 to March 4, 1863	Walter Evans <i>Kentucky</i> May 21, 1883 to March 19, 1885	William M. Williams <i>Alabama</i> April 1, 1920 to April 11, 1921	T. Coleman Andrews <i>Virginia</i> Feb. 4, 1953 to Oct. 31, 1955
Joseph J. Lewis (Acting) <i>Pennsylvania</i> March 5 to March 17, 1863	Joseph S. Miller <i>West Virginia</i> March 20, 1885 to March 20, 1889	Millard F. West (Acting) <i>Kentucky</i> April 12 to May 26, 1921	O. Gordon Delk (Acting) <i>Virginia</i> Nov. 1 to Dec. 4, 1955
Joseph J. Lewis <i>Pennsylvania</i> March 18, 1863 to June 30, 1865	John W. Mason <i>West Virginia</i> March 21, 1889 to April 18, 1893	David H. Blair <i>North Carolina</i> May 27, 1921 to May 31, 1929	Russell C. Harrington <i>Rhode Island</i> Dec. 5, 1955 to Sept. 30, 1958
William Orton <i>New York</i> July 1, 1865 to Oct. 31, 1865	Joseph S. Miller <i>West Virginia</i> April 19, 1893 to Nov. 26, 1896	Robert H. Lucas <i>Kentucky</i> June 1, 1929 to Aug. 15, 1930	O. Gordon Delk (Acting) <i>Virginia</i> Oct. 1 to Nov. 4, 1958
Edward A. Rollins <i>New Hampshire</i> Nov. 1, 1865 to March 10, 1869	W. St. John Forman <i>Illinois</i> Nov. 27, 1896 to Dec. 31, 1897	H. F. Mires (Acting) <i>Washington</i> Aug. 16 to Aug. 19, 1930	Dana Latham <i>California</i> Nov. 5, 1958 to Jan. 20, 1961
Columbus Delano <i>Ohio</i> March 11, 1869 to Oct. 31, 1870	Nathan B. Scott <i>West Virginia</i> Jan. 1, 1898 to Feb. 28, 1899	David Burnet <i>Ohio</i> Aug. 20, 1930 to May 15, 1933	Charles I. Fox (Acting) <i>Utah</i> Jan. 21 to Feb. 6, 1961
John W. Douglass (Acting) <i>Pennsylvania</i> Nov. 1, 1870 to Jan. 2, 1871	George W. Wilson <i>Ohio</i> March 1, 1899 to Nov. 27, 1900	Pressly R. Baldridge (Acting) <i>Iowa</i> May 16 to June 5, 1933	Mortimer M. Caplin <i>Virginia</i> Feb. 7, 1961 to July 10, 1964
Alfred Pleasonton <i>New York</i> Jan. 3, 1871 to Aug. 8, 1871	Robert Williams, Jr., (Acting) <i>Ohio</i> Nov. 28 to Dec. 19, 1900	Guy T. Helvering <i>Kansas</i> June 6, 1933 to Oct. 8, 1943	Bertrand M. Harding (Acting) <i>Texas</i> July 11, 1964 to Jan. 24, 1965
John W. Douglass <i>Pennsylvania</i> Aug. 9, 1871 to May 14, 1875	John W. Yerkes <i>Kentucky</i> Dec. 20, 1900 to April 30, 1907	Robert E. Hannegan <i>Missouri</i> Oct. 9, 1943 to Jan. 22, 1944	Sheldon S. Cohen <i>Maryland</i> Jan. 25, 1965 to Jan. 20, 1969
Daniel D. Pratt <i>Indiana</i> May 15, 1875 to Aug. 1, 1876	Henry C. Rogers (Acting) <i>Pennsylvania</i> May 1 to June 4, 1907	Harold N. Graves (Acting) <i>Illinois</i> Jan. 23 to Feb. 29, 1944	William H. Smith (Acting) <i>Virginia</i> Jan. 21 to March 31, 1969
Green B. Raum <i>Illinois</i> Aug. 2, 1876 to April 30, 1883	John G. Capers <i>South Carolina</i> June 5, 1907 to Aug. 31, 1909	Joseph D. Nunan, Jr. <i>New York</i> March 1, 1944 to June 30, 1947	Randolph W. Thrower <i>Georgia</i> April 1, 1969 to June 22, 1971
Henry C. Rogers (Acting) <i>Pennsylvania</i> May 1 to May 10, 1883	Royal E. Cabell <i>Virginia</i> Sept. 1, 1909 to April 27, 1913	George J. Schoeneman <i>Rhode Island</i> July 1, 1947 to July 31, 1951	Harold T. Swartz (Acting) <i>Indiana</i> June 23 to Aug. 5, 1971
John J. Knox (Acting) <i>Minnesota</i> May 11 to May 20, 1883	William H. Osborn <i>North Carolina</i> April 28, 1913 to Sept. 25, 1917	John B. Dunlap <i>Texas</i> Aug. 1, 1951 to Nov. 18, 1952	Johnnie M. Walters <i>South Carolina</i> Aug. 6, 1971 to April 30, 1973
	Daniel C. Roper <i>South Carolina</i> Sept. 26, 1917 to March 31, 1920	John S. Graham (Acting) <i>North Carolina</i> Nov. 19, 1952 to Jan. 19, 1953	Raymond F. Harless (Acting) <i>California</i> May 1 to May 25, 1973
		Justin F. Winkle (Acting) <i>New York</i> Jan. 20 to Feb. 3, 1953	Donald C. Alexander <i>Ohio</i> May 25, 1973 to Feb. 26, 1977

Chief Counsels for the Internal Revenue Service

William E. Williams (Acting)
Illinois
Feb. 27 to May 4, 1977

Jerome Kurtz
Pennsylvania
May 5, 1977 to Oct. 31, 1980

William E. Williams (Acting)
Illinois
Nov. 1, 1980 to March 13, 1981

Roscoe L. Egger, Jr.
Indiana
March 14, 1981 to April 30, 1986

James I. Owens (Acting)
Alabama
May 1 to Aug. 3, 1986

Lawrence B. Gibbs
Texas
Aug. 4, 1986 to March 4, 1989

Michael J. Murphy (Acting)
Wisconsin
March 5 to July 4, 1989

Fred Goldberg, Jr.
Missouri
July 5, 1989 to Feb. 2, 1992

Shirley D. Peterson
Colorado
Feb. 3, 1992 to Jan. 20, 1993

Michael P. Dolan (Acting)
Iowa
Jan. 21 to May 26, 1993

Margaret Milner Richardson
Texas
May 27, 1993 to May 31, 1997

Michael P. Dolan (Acting)
Iowa
June 1 to Nov. 12, 1997

Charles O. Rossotti
New York
Nov. 13, 1997 to present

Walter H. Smith, 1866
 William McMichael, 1871
 Charles Chesley, 1871
 Thomas J. Smith, 1888
 Alphonso Hart, 1890
 Robert T. Hough, 1893
 George M. Thomas, 1897
 Albert W. Wishard, 1901
 A.B. Hayes, 1903
 Fletcher Maddox, 1908
 Ellis C. Johnson, 1913
 A.A. Ballantine, 1918
 D.M. Kelleher, 1919
 Robert N. Miller, 1919
 Wayne Johnson, 1920
 Carl A. Mapes, 1920
 Nelson T. Hartson, 1923
 Alexander W. Gregg, 1925
 Clarence M. Charest, 1927
 E. Barrett Prettyman, 1933
 Robert H. Jackson, 1934
 Morrison Shaforth, 1936
 John P. Wenchel, 1937
 Charles Oliphant, 1947
 Charles W. Davis, 1952
 Daniel A. Taylor, 1953
 John Potts Barnes, 1955
 Nelson P. Rose, 1957
 Arch M. Cantrall, 1958
 Hart H. Spiegel, 1959
 Crane C. Hauser, 1961
 Sheldon S. Cohen, 1964
 Mitchell Rogovin, 1965
 Lester R. Uretz, 1966

K. Martin Worthy, 1969
 Lee H. Henkel, Jr., 1972
 Meade Whitaker, 1973
 Stuart E. Seigel, 1977
 N. Jerold Cohen, 1979
 Kenneth W. Gideon, 1981
 Fred Goldberg, Jr., 1984
 William F. Nelson, 1986
 Abraham N. M. Shashy, Jr., 1990
 Stuart L. Brown, 1994

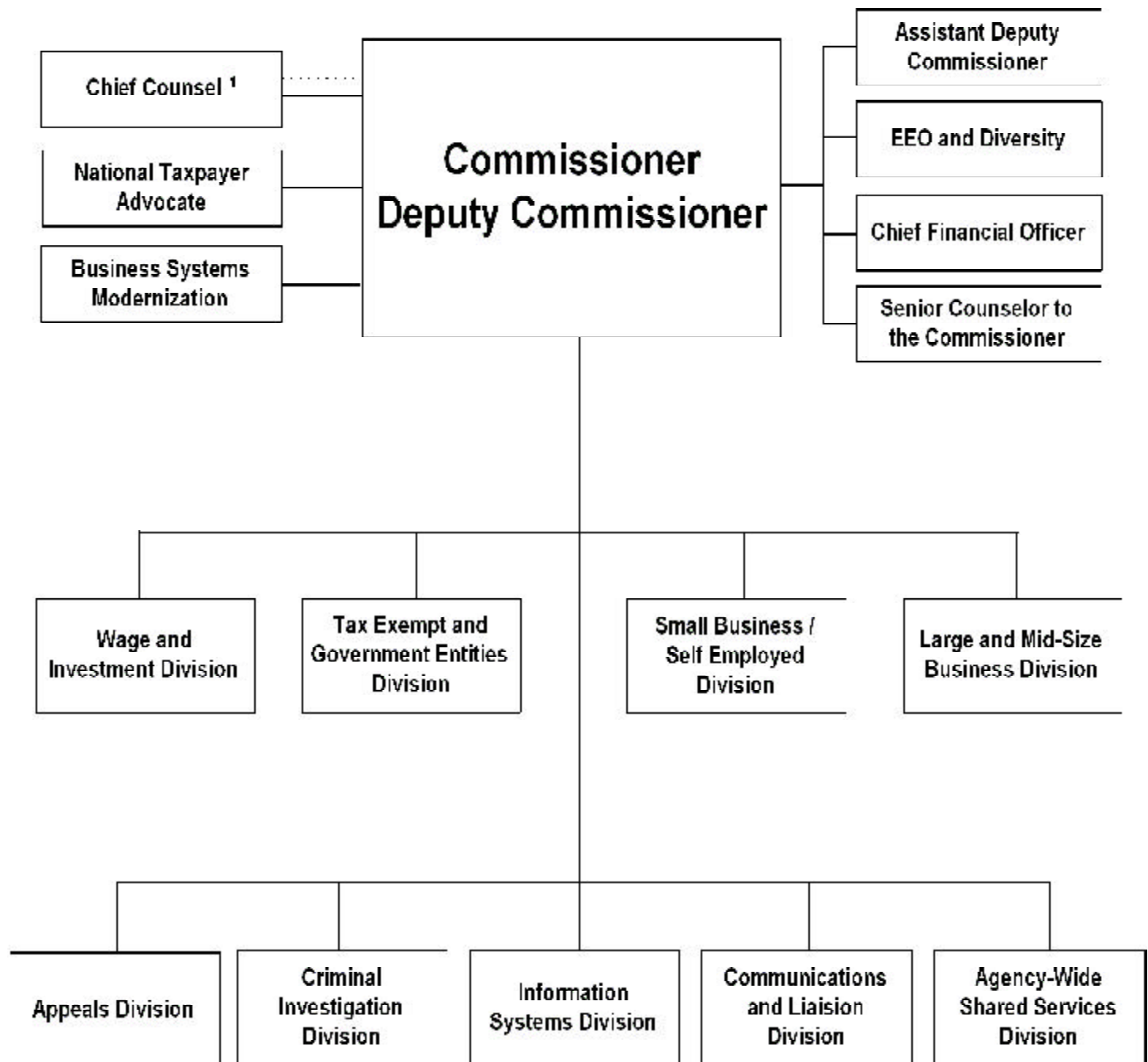
*The following were Acting
 Chief Counsel during periods
 when there was no Chief
 Counsel holding the office:*

John W. Burrus, March 2 to
 Nov. 30, 1936
 Mason B. Leming, Dec. 6, 1951
 to May 15, 1952
 Kenneth W. Gemmill, June 11
 to Nov. 8, 1953
 Rudy P. Hertzog, Dec. 1, 1954
 to May 8, 1955, and Jan. 20 to
 Aug. 16, 1961, and Sept. 1,
 1963 to Jan. 5, 1964
 Herman T. Reiling, Jan. 19 to
 March 13, 1957, and Aug. 31
 to Sept. 20, 1959
 Richard M. Hahn, Jan. 20 to
 June 25, 1969
 Lee H. Henkel, Jr., Jan. 16 to

June 11, 1972
 Lawrence B. Gibbs, April 17 to
 Oct. 19, 1973
 Charles L. Saunders, Jr., Jan. 20
 to April 15, 1977
 Leon G. Wigrizer, April 16 to
 June 23, 1977
 Lester Stein, June 1 to Nov. 16,
 1979
 Jerome D. Sebastian, Jan. 21 to
 Feb. 2, 1981, and March 30 to
 Aug. 14, 1981
 Emory L. Langdon, Feb. 3 to
 March 29, 1981
 Joel Gerber, May 28, 1983 to
 March 17, 1984
 V. Jean Owens, March 14 to
 July 27, 1986
 Peter K. Scott, Nov. 1, 1988 to
 Feb. 6, 1990
 David L. Jordan, Jan. 20, 1993
 to Oct. 4, 1994

NOTE: From 1866 to 1926,
 the chief legal officer for the
 Bureau of Internal Revenue
 was known as the Solicitor. For
 the next 8 years, 1926 to 1934,
 the chief legal officer had the
 title of General Counsel. Since
 1934, the chief legal officer has
 operated under the title of Chief
 Counsel, now for the Internal
 Revenue Service.

Internal Revenue Service Organization
as of October 1, 2000



¹ Chief Counsel reports to both the Commissioner and the General Counsel in circumstances specified by the Internal Revenue Service Restructuring and Reform Act of 1998.